Combining & Individual

For a fund type that has more than one fund, combining statements for all funds of that type are presented in columnar format.

For a fund type that has only one fund of a given type, individual fund statements are presented with prior year comparisons.

Schedules are presented where greater detail for information reported in the statements is deemed useful.

- General Fund
- Special Revenue Funds
- Capital Projects Funds
- **Enterprise Fund**
- Trust and Agency Funds
- Discretely Presented Component Units
- Supporting Schedules

Government of the District of Columbia

Office of the Chief Financial Officer



General Fund Financial Section

GENERAL FUND

The General Fund is used to account for all financial resources that are not required to be accounted for in another fund. All fixed assets of the primary government except those related to specific proprietary funds are accounted for through the General Fixed Assets Account Group. All long-term liabilities of the primary government except those related to specific proprietary funds are accounted for through the General Long-Term Liabilities Account Group

Exhibit A-1

GENERAL FUND

BALANCE SHEET September 30, 2001

(With Comparative Totals at September 30, 2000) (\$000s)

		2001	2000
ASSETS			
Current Assets:			
Cash and investments:			
Restricted	\$	304,850	205,71
Unrestricted	*	637,016	537,65
Receivables (net of allowances for uncollectibles):		001,010	557,05
Taxes		210,368	194,21
Accounts			
		102,698	70,71
Intergovernmental		543,259	479,38
Due from component unit		11,383	22,78
Interfund		36,988	62,45
Inventories		12,698	15,47
Other current assets		24,672	9,77
Total current assets		1,883,932	1,598,17
.			
Long Term Assets:			
Receivables (net of allowances for uncollectibles):			
Loans		16,664	13,40
Total assets		1,900,596	1,611,58
LIABILITIES AND FUND BALANCE			
Current Liabilities:			
Payables:			
•		0.50.040	220.00
Accounts		358,342	339,80
Compensation:			
Salaries and wages		106,466	117,53
Employee benefits		8,947	6,39
Payroll taxes		26,699	5,99
Annual leave		24,571	20,32
Other deductions		58,472	2,60
Due to component units		20,784	25,48
Interfund		2,693	4,50
Accrued liabilities:		-,	,,,,,
Claims and judgments		86,890	95,27
Grant disallowances		91,548	32,39
Interest		40,505	49,34
Medicaid			
Deferred revenue:		180,241	182,93
		126.006	100.00
Property taxes		136,296	102,28
Intergovernmental grants		43,486	19,71
Other deferrals		125,810	102,09
Other current liabilities	-	26,601	20,27
Total liabilities		1,338,351	1,126,95
Fund Balance:			
Reserved		470,911	494,27
Unreserved		91,334	(9,64
Total fund balance		562,245	484,62

Exhibit A-2

GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Year Ended September 30, 2001 (With Comparative Totals for Year Ended September 30, 2000) (\$000s)

(\$000s)			
		2001	2000
Revenues:			
Taxes	\$	3,316,379	3,127,849
Licenses and permits	Ÿ	42,829	44,446
Fines and forfeits		58,223	54,865
Charges for services:		30,223	34,803
Public		170,103	164,392
Intergovernmental		5,583	,
Interfund		****	3,258
Miscellaneous:		6,787	6,788
Public		214 927	100 505
Investment income		214,837	182,585
Intergovernmental:		38,869	31,933
Federal contributions			
		370,061	435,381
Operating grants	_	1,241,644	1,253,445
Total revenues	-	5,465,315	5,304,942
Expenditures:			
Current:			
Governmental direction and support		275,739	247,664
Economic development and regulation		187,565	180,443
Public safety and justice		938,186	924,843
Public education system		1,074,437	899,763
Human support services		1,618,030	1,552,495
Public works		136,041	135,067
Receiverships		510,562	366,961
Employee benefits addition		(20,936)	13,968
Joint venture subsidy		138,073	135,531
Debt service:		130,073	155,551
Principal		108,725	220.054
Interest		146,043	220,054
Fiscal charges		,	172,326
Total expenditures	_	3,134	2,732
·	_	5,115,599	4,851,847
EXCESS OF REVENUES OVER EXPENDITURES	_	349,716	453,095
Other Financing Sources (Uses):			
Proceeds from:			
General obligation bonds		104,302	2,689
Payment to refunded bond escrow agent:		104,502	2,009
Refunded debt		(584,979)	
Other charges		. , ,	-
Sale of surplus property		(32,252)	-
Sale of Tobacco litigation revenue rights		E10 (75	-
Uncollectible prior years' advances to component unit		513,675	(41 415)
Transfers:		-	(41,415)
Interfund transfers in		86,858	69,450
Interfund transfers out		(125,030)	(51,976)
Transfers to component units	_	(234,670)	(191,116)
Total other financing sources (uses)	_	(272,096)	(212,368)
EXCESS OF REVENUES AND OTHER SOURCES OVER			
EXPENDITURES AND OTHER USES		77,620	240,727
Fund Balance at October 1, as restated		484,625	243,898
Fund Balance at September 30	- \$	······································	
and summed at population of	³ =	562,245	484,625

Exhibit A-3

GENERAL FUND

SCHEDULE OF EXPENDITURES AND NET FINANCING (SOURCES) USES FUNCTION AND OBJECT --GAAP BASIS

Year Ended September 30, 2001 (With Comparative Totals for Year Ended September 30, 2000) (\$000s)

Pencina and Subfunction Services Supplies Occupancy Inneous Decoration		Personal	Contractual			Miscel-	T	otals
Contaminat Direction and Support: Lagislative 15.05.55 3.465 16.1 5.24 11.01.21 25.817 15.22 Escentive 18.683 12.224 22.55 5.144 10.863 47.119 30.07 20.00	Function and Subfunction			Supplies	Occupancy			
Lagislative \$ 10,655 3,465 161 524 11,012 22,817 15.2 Executive 18,683 12,224 225 51,44 10,843 41,119 30,75 Finance 52,734 14,250 739 8,067 34,181 109,962 103,11 Personnel 9,944 11,067 195 1,008 449 22,643 22,54 Administrative 21,235 21,502 2,375 8,019 12,459 65,550 71,44 Elections 3,269 831 26 66 101 4,548 4,58 Total 116,580 53,399 3,712 23,023 66,045 275,739 247,56 Economic Development 16,089 9,445 1,185 3,347 47,128 77,194 69,22 Economic regulation 30,929 6,242 376 7,052 4,677 49,106 46,05 Economic regulation 30,929 6,242 376 7,052 4,677 49,106 46,05 Enployment services 25,588 13,822 884 3,149 16,842 46,165 65,15 Total 73,576 29,519 2,445 13,548 68,477 187,565 180,49 Poblic Safety and Justice: 353,483 27,229 4,031 10,322 101,796 46,911 Fire 145,644 3,770 2,090 3,246 6,640 41,055 66,34 Law 26,780 40,871 177 873 6,6320 62,381 66,33 Law 26,780 40,871 177 873 6,6320 62,381 66,33 Law 26,780 40,871 177 873 6,6320 03,818 69,448 Law 26,780 40,871 177 873 6,6320 03,818 69,448 Law 26,780 40,871 177 873 6,6320 03,818 69,448 Law 26,780 40,871 177 873 6,520 038,186 69,448 Law 26,780 40,871 177 873 6,520 038,186 Law 26,780 40,871 177 873 6,520 038,186 Law 26,780 40,871 177 873 103,220 038,186 Law 26,780 40,871 177 873 179,200 038,186 Law 26,780 40,871 177 873 179,200 038,186 Law 26,780 40,871 177 873 40,930 Law 26,780 40,871 177 873 40,93	Covernmental Direction and Supports							
Executive 18,883 12,224 225 5,144 10,363 47,119 30.7 Personnel 3,924 11,067 195 1,008 44,91 22,645 22,5 Personnel 3,924 11,067 195 1,008 44,91 22,645 22,5 Edictions 3,269 891 26 261 101 4,548 4,5 Elections 3,269 891 26 261 101 4,548 4,5 Economic Pevelopment 16,089 9,445 1,185 3,347 47,128 77,140 69,2 Economic regulation 39,29 6,242 376 7,932 4,507 49,106 640,0 Employment services 26,538 13,832 884 3,149 16,842 61,265 501,1 Employment services 353,483 27,279 4,031 10,322 10,796 496,91 430,10 Fire 143,964 3,770 2,900 3,240 4,965 189,99 170,10 Fire 143,964 3,770 2,900 3,240 4,965 189,99 170,10 Corrections 107,701 85,571 5,647 9,234 6,618 214,771 249,11 Foreaction 4,441 1,320 218 902 6,684 214,771 249,11 Foreaction 4,441 1,320 218 902 6,684 214,771 249,11 Foreaction 4,441 1,320 218 902 6,684 214,771 249,11 Foreaction 5,853 36,893 23,170 32,426 26,498 1,017,966 86,33 Total 58,853 86,993 23,170 32,426 28,498 1,017,966 87,12 Total 58,673 110,191 1,075 31,073 1,234,065 1,510,977 37,36 3,600 Total 58,473 10,191 1,075 3,077 2,900 3,244 3,000 Total 58,473 10,196 4,651 1,966 2,913 1,047 2,913 Total 58,473 10,196 4,651 1,966 2,913 1,047 2,913 Total 58,473 10,196 4,651 1,966 2,913 1,047 2,913 Total 58,473 10,196 4,651 1,965 2,913 1,048 2,913 1,048 2,913 Total 59,474 59,474 59,474 59,475 50,471 2,913 Total 59,474 59,474 59,475 50,471 2,913 50,475 50,471 2,913 50,475 50,471 2,913 50,475 50,471 2,		£ 10 655	2 465	161				
Filmance		,						15,239
Personnel								30,760
Administrative 21,295 21,502 2,375 8,019 12,459 6,569 71,455 10,610 10,6								103,100
Elections 3,269 891 26 261 107 4,548 4,35 4,35 10,456 10,560							22,643	22,572
Total 116,560 63,399 3,712 23,023 69,045 275,759 247,560					8,019	12,459	65,650	71,486
Economic Development and Regulation:							4,548	4,507
March Marc	Total	116,560	63,399	3,712	23,023	69,045	275,739	247,664
Economic regulation 30,929 6,242 376 7,052 4,507 49,106 46,00								
Economic regulation 30,929 6,242 376 7,052 4,507 49,106 46,00 Employment services 26,558 13,832 884 3,149 16,842 61,265 58,157 10 10 10 10 10 10 10 1	Community development	16,089	9,445	1,185	3,347	47,128	77.194	69,254
Employment services 26,558 13,832 848 3,148 16,842 61,265 65,17 Total 73,576 29,519 2,445 13,548 68,477 187,565 180,48 Public Safety and Justice: Public 353,483 27,279 4,031 10,322 101,706 496,911 430,10 130,000 107,001 85,571 5,647 9,234 6,618 214,771 29,01 6,618 214,771 29,01 6,618 214,771 29,01 6,618 214,771 29,01 6,618 214,771 29,01 6,618 214,771 29,01 6,618 214,771 29,01 6,618 214,771 29,01 6,618 214,771 29,01 6,618 214,771 29,01 6,618 214,771 29,01 6,618 214,771 29,02 6,618 214,771 29,02 6,618 214,771 29,02 6,77 24,02 23,23 10,03 12,03 10,03 12,03 10,03 12,03 10,03 12,19	Economic regulation	30,929	6,242					
Total 73,576 29,519 2,445 13,548 68,477 187,565 180,4 Public Safety and Justice: Public Police 353,483 27,279 4,031 10,322 101,796 496,911 430,16 Fire 145,964 3,770 2,900 3,240 (4,965) 150,909 170,11 Fire 145,964 3,770 2,900 3,240 (4,965) 150,909 170,11 Protection 4,441 1,320 218 902 6,084 12,975 6,77 Law 26,780 40,871 177 873 (6,320) 62,381 68,35 Judicial 205 29 6 2 7 7 249,12 Total 68,574 158,840 12,799 24,573 103,220 988,186 924,86 Public Education System: Schools 588,883 86,989 23,170 32,426 286,408 1,017,966 872,12 Culture 21,203 2,609 473 2,199 29,987 56,471 27,65 Total 610,086 89,598 23,643 34,623 316,485 1,074,437 899,76 Human Support Services: Heaith and welfare 136,673 110,191 (1,075) 31,073 1,234,065 1,510,927 1,490,36 Human relations 2,307 6,296 48 191 14,296 23,188 20,76 Total 212,625 121,138 29 34,177 1,250,031 1,518,030 1,552,48 Public Works 22,152 41,476 469 3,949 114,077 189,123 131,66 Receiverships: Child and family services 29,152 41,476 469 3,949 114,077 189,123 131,66 Chommission on mental beath services 124,374 74,654 12,722 12,657 86,212 310,610 222,70 Medical receiver 10,820 10,820 33,639 20,830	Employment services							
Public Safety and Justice: Society Socie								180,443
Police	Public Safety and Justice:							
Fire 145,964 3,770 2,900 3,240 (4,965) 150,909 170,11 Corrections 107,701 85,571 5,647 9,234 6,618 214,771 249,12 Protection 4,441 1,320 218 902 6,084 12,965 6,7 Law 26,780 40,871 177 873 (6,320) 62,381 68,38 Judicial 205 29 6 2 7 249 22 Total 638,574 158,840 12,979 24,573 103,220 938,186 924,88 Public Education System: Schools 588,883 86,989 23,170 32,426 286,498 1,017,966 872,12 Culture 21,203 2,609 473 2,199 29,987 56,471 276,60 Culture 21,203 2,609 48 191 14,206 31,38 20,7 24,90 22,918 14,41 15,52 13,41		353 483	27 270	4.031	10 222	101 706	406.011	420 100
Corrections						,		
Protection		•						
Law								249,152
Dudicial 205 29 6 2 7 249 97 7 249 97 7 249 97 7 249 97 7 249 97 7 249 97 7 249 97 7 249 97 249 2								6,774
Total						(6,320)	62,381	68,387
Public Education System: Schools S88,883 86,989 23,170 32,426 286,498 1,017,966 872,172 1,001 1,							249	233
Schools 588,883 86,989 23,170 32,426 286,498 1,017,966 872,12 Culture 21,203 2,609 473 2,199 29,987 56,471 27,62 Total 610,086 89,598 23,643 34,625 316,485 1,074,437 899,76 Human Support Services: Beat May 1 110,191 (1,075) 31,073 1,234,065 1,510,927 1,490,36 Human relations 2,307 6,296 48 191 14,296 23,138 20,77 Recreation 19,196 4,651 1,056 2,913 329 28,145 275,25 Public Works 62,595 46,849 3,929 13,414 9,253 136,041 135,06 Receiverships: 2 29,152 41,476 469 3,949 114,077 189,123 13,66 Commission on mental health services 29,152 41,476 469 3,949 114,077 189,123 13,66 Commission on mental health service	Total	638,574	158,840	12,979	24,573	103,220	938,186	924,843
Culture 21,203 2,609 473 2,199 29,987 56,471 27,65 Total 610,086 89,598 23,643 34,625 316,485 1,074,437 899,76 Human Support Services: Health and welfare 136,673 110,191 (1,075) 31,073 1,234,065 1,510,927 1,490,36 Employment benefits 54,479 1,341 55,820 13,77 Recreation 19,196 4,651 1,056 2,913 329 28,145 27,65 Total 212,655 121,138 29 34,177 1,250,031 1,618,030 1,552,45 Public Works 62,596 46,849 3,929 13,414 9,253 136,041 135,000 Feeting on mental health services 29,152 41,476 469 3,949 114,077 189,123 131,050 Commission on mental health services 124,374 74,654 12,722 12,657 86,212 310,619 221,97 Medical receiver 10,820 110,820 13,300 Feeting Medical receiver 10,820	Public Education System:							
Culture 21,203 2,609 473 2,199 29,987 56,471 27.65 Total 610,086 89,598 23,643 34,625 316,485 1,074,437 899,76 Human comport Services: Health and welfare 136,673 110,191 (1,075) 31,073 1,234,065 1,510,927 1,490,36 Human relations 2,307 6,296 48 191 14,296 23,138 20,70 Employment benefits 54,479 - - 1,341 55,820 13,77 Recreation 19,196 4,651 1,056 2,913 329 28,145 27,65 Total 212,655 121,138 29 34,177 1,250,031 1,618,030 1,552,45 Public Works 62,596 46,849 3,929 13,414 9,253 136,041 135,06 Receiverships: Child and family services 29,152 41,476 469 3,949 114,077 189,123 131,66 <	Schools	588,883	86,989	23,170	32,426	286.498	1 017 966	872 125
Total 610,086 89,598 23,643 34,625 316,485 1,074,437 899,76 Human Support Services: Health and welfare 136,673 110,191 (1,075) 31,073 1,234,065 1,510,927 1,490,36 Human relations 2,307 6,296 48 191 14,296 23,138 20,76 Employment benefits 54,479 - 1,341 55,820 13,77 Recreation 19,196 4,651 1,056 2,913 329 28,145 27,65 Total 212,655 121,138 29 34,177 1,250,031 1,618,030 1,552,49 Public Works 62,596 46,849 3,929 13,414 9,253 136,041 135,06 Receiverships: Child and family services 29,152 41,476 469 3,949 114,077 189,123 131,65 Commission on mental health services 124,374 74,654 12,722 12,657 86,212 310,619 221,97 Medical receiver - 10,820 110,320 13,33 Total 153,526 116,130 13,191 16,606 211,109 510,562 366,96 Employee Benefits Addition (Deduction): Governmental direction and support (740) - 1,400 14 Economic development and regulation (163) - 1,500 1,	Culture							
Human Support Services: Health and welfare 136,673 110,191 (1,075) 31,073 1,234,065 1,510,927 1,490,36 1,400,36	Total							899,763
Health and welfare	Human Support Services							
Human relations		136 672	110 101	(1.075)	21.072	1 224 065	1 510 005	4 400 0 45
Employment benefits 54,479								
Recreation 19,196 4,651 1,056 2,913 329 28,145 27,675 121,138 29 34,177 1,250,031 1,618,030 1,552,455 1,52,555 1,52,455 1,52,455 1,52,555 1,52,455 1,52,555 1,52,455 1,52,555 1,52,455 1,52,555			6,296	48	191			20,707
Total 212,655 121,138 29 34,177 1,250,031 1,618,030 1,552,450 Public Works 62,596 46,849 3,929 13,414 9,253 136,041 135,060 Receiverships: Child and family services 29,152 41,476 469 3,949 114,077 189,123 131,660 Commission on mental health services 124,374 74,654 12,722 12,657 86,212 310,619 221,970 Medical receiver 10,820 10,820 13,30 Total 153,526 116,130 13,191 16,606 211,109 510,562 366,960 Employee Benefits Addition (Deduction): Governmental direction and support (740) (740) 140 Economic development and regulation (163) 3,632 (4,899 Public sedrety and justice 3,632 3,632 (4,899 Public education system 604 604 (2,25 Human support services (23,988) (102) 12 Public works (162) (102) 12 Receiverships (119) (119) 17 Total (20,936) 138,073 138,073 135,53 Debt Service 272,096 272,096 212,360 Net Financing Uses 272,096 272,096 212,360 Net Financing Uses 272,096 272,096 212,360 Total 272,096 272,096 212,360 Total				-	-		55,820	13,771
Public Works 62,596 46,849 3,929 13,414 9,253 136,041 135,06 Receiverships: Child and family services 29,152 41,476 469 3,949 114,077 189,123 131,65 Commission on mental health services 124,374 74,654 12,722 12,657 86,212 310,619 221,97 Medical receiver 10,820 10,820 13,30 Total 153,526 116,130 13,191 16,606 211,109 510,562 366,96 Employee Benefits Addition (Deduction): Governmental direction and support (740) (740) 14 Economic development and regulation (163) (163) 14 Public safety and justice 3,632 (163) 3,632 (4,89) Public education system 604 (3,988) (3,988) 20,52 Human support services (23,988) (23,988) 20,52 Receiverships (119) (162) 12 Receiverships (119) (100,000) 13,96 Joint Venture Subsidy (20,936) 13,96 Net Financing Uses (27,096 272,096 212,36								27,650
Receiverships: Child and family services 29,152 41,476 469 3,949 114,077 189,123 131,695 Commission on mental health services 124,374 74,654 12,722 12,657 86,212 310,619 221,975 Medical receiver	Total	212,655	121,138	29	34,177	1,250,031	1,618,030	1,552,495
Child and family services 29,152 41,476 469 3,949 114,077 189,123 131,656 124,374 74,654 12,722 12,657 86,212 310,619 221,975 Medical receiver 10,820 10,820 13,30 133,00 13,30 13	Public Works	62,596	46,849	3,929	13,414	9,253	136,041	135,067
Child and family services 29,152 41,476 469 3,949 114,077 189,123 131,66 Commission on mental health services 124,374 74,654 12,722 12,657 86,212 310,619 221,97 Medical receiver - - - - 10,820 13,30 Total 153,526 116,130 13,191 16,606 211,109 510,562 366,96 Employee Benefits Addition (Deduction): Conomic development and support (740) - - - (740) 14 Economic development and regulation (163) - - - (740) 14 Public safety and justice 3,632 - - - 604 (2,25 Human support services (23,988) - - - (33,988) 20,52 Public works (162) - - - (162) 12 Receiverships (119) - - - <td< td=""><td>Receivershine.</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	Receivershine.							
Commission on mental health services 124,374 74,654 12,722 12,657 86,212 310,619 221,97 Medical receiver		20 152	41 476	460	2.040	114.077	100 100	
Medical receiver			· ·					
Total 153,526 116,130 13,191 16,606 211,109 510,562 366,96 Employee Benefits Addition (Deduction): Governmental direction and support (740) (740) 14 Economic development and regulation (163) (163) 14 Public safety and justice 3,632 3,632 (4,89 Public education system 604 604 (2,25) Human support services (23,988) (23,988) 20,52 Public works (162) (162) 12 Receiverships (119) (162) 12 Total (20,936) 138,073 138,073 135,53 Debt Service 257,902 257,902 395,11 Net Financing Uses		124,574	/4,034	12,722	12,657			221,970
Employee Benefits Addition (Deduction): Governmental direction and support (740) (740) 14 Economic development and regulation (163) (163) 14 Public safety and justice 3,632 3,632 (4,88 Public education system 604 604 (2,25) Human support services (23,988) (23,988) 20,52 Public works (162) (162) 12 Receiverships (119) (119) 17 Total (20,936) (20,936) 13,96 Joint Venture Subsidy 138,073 138,073 135,53 Debt Service 277,096 277,096 212,36		150.506	- 11.5100	-				13,300
CDeduction Covernmental direction and support CP40	rotar	153,526	116,130	13,191	16,606	211,109	510,562	366,961
Governmental direction and support (740) (740) 14 Economic development and regulation (163) (163) 14 Public safety and justice 3,632 3,632 (4,89 Public education system 604 604 (2,25 Human support services (23,988) (23,988) 20,52 Public works (162) (162) 12 Receiverships (119) (162) 12 Rotal (20,936) (20,936) 13,66 Joint Venture Subsidy 138,073 138,073 135,53 Debt Service 277,096 277,096 212,36								•
Economic development and regulation (163) (163) 14 Public safety and justice 3,632 3,632 (4,89) Public education system 604 604 (2,25) Human support services (23,988) (23,988) 20,52) Public works (162) (162) 12 Receiverships (119) (162) 17 Total (20,936) (20,936) 13,960 Joint Venture Subsidy 138,073 138,073 135,53 Debt Service 257,902 257,902 395,11 Net Financing Uses 272,096 272,096 212,36	·	·						
Economic development and regulation (163) (163) 14 Public safety and justice 3,632 3,632 (4,89 Public education system 604 604 (2,25 Human support services (23,988) (23,988) 20,52 Public works (162) (162) 12 Receiverships (119) (119) 17 Total (20,936) (20,936) 13,96 Joint Venture Subsidy 138,073 138,073 135,53 Debt Service 257,902 257,902 395,11 Net Financing Uses 272,096 272,096 212,36		, ,	-	-	*	-	(740)	141
Public safety and justice 3,632 - 3,632 (4,89 Public education system 604 - 604 (2,25 Human support services (23,988) - - (23,988) 20,52 Public works (162) - - (162) 12 Receiverships (119) - - (20,936) 13,60 Total (20,936) - - - (20,936) 133,673 138,073 135,53 Debt Service - - - 257,902 257,902 395,11 Net Financing Uses - - - 272,096 272,096 212,36			*	-	-	-	(163)	142
Public education system 604 - 604 (2,25 Human support services (23,988) - (23,988) 20,52 Public works (162) - (162) 12 Receiverships (119) - (119) 17 Total (20,936) (20,936) 133,96 Joint Venture Subsidy 138,073 138,073 135,53 Debt Service 257,902 257,902 395,11 Net Financing Uses - 272,096 272,096 212,36		3,632	-	-	**	-		(4,891)
Human support services (23,988) (23,988) 20,52 Public works (162) (162) 12 Receiverships (119) (119) 17 Total (20,936) 138,073 138,073 135,53 Debt Service 257,902 257,902 395,11 Net Financing Uses 272,096 272,096 212,36	Public education system	604	-	***	-	-		(2,252)
Public works (162) - - - (162) 12 Receiverships (119) - - - - (119) 17 Total (20,936) - - - - - (20,936) 13,96 Joint Venture Subsidy - - - 138,073 138,073 135,53 Debt Service - - - 257,902 257,902 395,11 Net Financing Uses - - - 272,096 272,096 212,36		(23,988)	_	-		-		20,527
Receiverships (119) - - - (119) 17 Total (20,936) - - - - (20,936) 13,96 Joint Venture Subsidy - - - 138,073 138,073 135,53 Debt Service - - - 257,902 257,902 395,11 Net Financing Uses - - - 272,096 272,096 212,36		, , ,	_		_	_		128
Total (20,936) (20,936) 13,06 Joint Venture Subsidy 138,073 138,073 135,53 Debt Service 257,902 257,902 395,11 Net Financing Uses - 272,096 272,096 212,36			_	_	_	_		
Joint Venture Subsidy - - - 138,073 138,073 135,53 Debt Service - - - 257,902 257,902 395,11 Net Financing Uses - - 272,096 272,096 272,096 212,36	~		-					173
Debt Service - - - 257,902 257,902 395,11 Net Financing Uses - - 272,096 272,096 272,096 212,36	Joint Venture Subsidy					138,073		135,531
Net Financing Uses - 272,096 272,096 212,36	Debt Service		-					395,112
	Net Financing Uses			_				212,368
10 MAN 7 MX/ KUN 1911 7 MX/ KUN 1912 1913 1914 1917 1917 1917 W	Total expenditures and net uses	\$ 1,846,637	625,473	59,928	159,966	2,695,691	5,387,695	5,064,215

Exhibit A-4

GENERAL FUND

SCHEDULE OF LOCAL SOURCE REVENUES BUDGET AND ACTUAL (BUDGETARY BASIS)

		Budge	et		Variance -
Source		Original	Revised	Actual	(Unfavorable)
Taxes:					
Property:					
Real	\$	573,500	626,551	633,172	6,621
Personal		61,560	54,090	64,144	10.054
Public space rental		9,300	10,792	10,107	(685)
Total	_	644,360	691,433	707,423	15,990
Sales and use:					
General		600,000	642,752	617,217	(25,535)
Alcoholic beverages		4,800	4,940	4,743	(23,333)
Cigarette		16,430	17,587	16,329	, ,
Hotel occupancy		-	17,507	25	(1,258)
Motor vehicles		30,000	31,904	38,825	25
Total		651,230	697,183	677,139	(20,044)
Income and franchise:					(20,011)
Individual income		1,033,820	1,081,691	1,098,188	16 407
Corporation franchise		199,519	267,500	233,237	16,497
Unincorporated business		57,840	71,282		(34,263)
Total	_	1,291,179	1,420,473	68,812 1,400,237	(2,470)
		1,291,179	1,420,473	1,400,237	(20,236)
Gross receipts: Public utility		122.060	144.050		
•		132,860	144,850	149,125	4,275
Toll telecommunication		54,393	53,225	51,259	(1,966)
Insurance companies Total		32,500	32,000	33,356	1,356
1 Otal	-	219,753	230,075	233,740	3,665
Other:					
Deed recordation		52,953	69,481	75,936	6,455
Deed transfer		35,354	53,592	62,086	8,494
Inheritance and estate		23,100	45,670	51,072	5,402
Economic interest		500	500	1,640	1,140
Total	-	111,907	169,243	190,734	21,491
Total taxes		2,918,429	3,208,407	3,209,273	866
Licenses and Permits:					
Business licenses		19,527	24,950	21,767	(3,183)
Nonbusiness permits		17,568	16,215	19,627	3,412
Total		37,095	41,165	41,394	229
Fines and Forfeits		67,716	52,990	57,052	4,062
Charges for Services:					
Other		61,528	63,075	63,938	863
Total		61,528	63,075	63,938	863
Miscellaneous:					
Interest		28,983	25,000	33,317	8,317
Other		149,260	127,928	106,983	(20,945)
Tobacco settlement		42,036		13,289	. , ,
Total	_	220,279	152,928	153,589	13,289
				3,5 0,5	
Total local source revenues	\$	3,305,047	3,518,565		

Exhibit A-5

GENERAL FUND SCHEDULE OF RUDGETARY BASIS REVENUES AND EXPENDITURES BY SOURCE OF FUNDS Year Ended September 30, 2001 (8000s)

Principal Revised Prin				Local Source			Federal Grants	Grants			Private a	nd Other			Total	taj	
\$ 644,360 691,433 707,423 15,990 10 (20,044)		Original Budget	Rev	Actual	Variance	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	/ariance	Original Budget	Revised Budget	Actual	Variance
8 644.460 691,433 707,423 15.990 1291.179 (120.64) 1291.179 (120.6	Revenues and Sources:																
Col.	Taxes																
Col.	Property	\$ 644,360	691,433	707,423	15,990	•			,	•		,		644,360	691,433	707,423	15,990
strations 1,201,091,140,03277 1,400,3277 1,202,327 1,202,468 1,207,621 1,202,418 1,402,11 1,202,418 1,402,11 1,402	Sales and uses	651,230	697,183	677,139	(20,044)	•								651,230	697,183	611,139	(20,044)
## 3151640 399,118 4 4244	Income and franchise	1,291,179	1,420,473	1,400,237	(20,236)	:	:				:	2		,291,179	1,420,473	1,400,237	(20,236)
220,229 13,238 41,384 4229 41,385 466 41,384 41,385 41,38	Gross receipts and other taxes	331,660	399,318	424,474	25,156	,		,		,		,	٠	331,660	399,318	424,474	25,156
57,056 1,105 1,1	Total taxes	2,918,429	3,208,407	3,209,273	866	٠								2,918,429	3,208,407	3,209,273	866
61,738 (2.999 (3.75) (3.75) (4.602	Licenses and permits	37,095	41,165	41,394	229	,	2		•	Ť	٠		,	37,095	41,165	41,394	229
20,279 12,928 13,589 863	Fines and forfeits	67,716	52,990	57,052	4,062	,		•	,	•		,	٠	67,716	52,990	57,052	4,062
### 220.279 152,028 153,529 661	Charges for services	61,528	63,075	63,938	863	•					٠			61,528	63,075	63,938	863
### 1320 30,111 30,045 43,295 13,250 1	Miscellaneous	220,279	152,928	153,589	199	ı	2	:						220,279	152,928	153,589	199
### 130,045	Private & Other	•			1							88,169	(099'69)	275,523	357,829	288,169	(099'69)
strictions	Federal contributions	30,111	30,045	43,295	13,250	٠	•	٠		•				30,111	30,045	43,295	13,250
### Strictions	Operating grants	1	:	•	1	1,292,668			(289,634)	,	:	:	,	,292,668	1,597,625	1,307,991	(289,634)
### 17/14 14/7/14 1/4/7/14	General obligation bonds	•		568,776	568,776	٠	•	1		•					,	568,776	568,776
949,000 69,000 4,311,889 754,279 1,292,666 1,597,625 1,307,991 (369,634) 275,523 357,829 288169 (69,660) 4,972 (19,64,18) 3,617,610 4,371,889 754,279 1,292,666 1,597,625 1,307,991 (369,634) 275,523 357,829 288169 (69,660) 4,972 (19,64,18) 3,647,190 4,048 20,424 28,541 14,946 13,593 13,1175 30,234 23,841 6,393 195 29,1565 642,840 64,730 81,100 20,424 159,061 107,780 51,281 7,865 11,285 3,099 105,000 103,44 1,622 14,622 18,190 20,761 (61,422) 134,444 159,061 107,780 51,281 7,865 11,285 3,099 1,234 23,444 150,741 12,241 146,011 153,445 14,622 14,623 14,623 14,623 14,623 14,624 14	Fund balance released from restrictions	•		147,714	147,714		,	,		t	,	,		•		147,714	147,714
162,172 182,157 178,109 754,279 1,929,666 1,939 13,175 20,234 275,523 357,829 288,109 (656,60) 4,972 (65,60) 4,972	Interfund transfer	000'69	- 1	86,858	17,858	:			,		:	- 1	,		69,000	86,858	17,858
pport 153,172 182,157 178,109 4,048 20,424 28,541 14,946 13,595 13,175 30,234 23,841 6,393 195 89 gulation 53,525 56,617 54,523 2,094 92,378 151,900 79,851 72,049 59,698 108,288 4,781 53,507 205 591,565 642,840 654,730 8,110 24,950 99,519 17,204 59,698 108,288 4,781 110,246 4,500 11 101,426 4,1622 14,623 11,204 14,444 159,061 107,780 51,281 7,865 12,155 7,589 4,566 967 101,426 4,1620 11 1780,771 (20,760) 881,889 1,065,912 950,833 115,079 16,718 14,635 11,586 3,069 1,535 25,078 23,47 76,011 780,771 (20,760) 881,889 1,065,912 950,833 115,079 16,718 14,635 11,586 3,069 1,535 25,078 23,47 76,011 780,771 (20,760) 881,889 1,065,912 950,833 115,079 16,718 14,635 11,586 3,069 1,535 25,078 23,47 76,011 780,771 (20,760) 881,889 1,065,912 950,833 115,079 16,718 14,635 11,586 3,069 1,535 25,078 23,47 76,011 780,771 (20,760) 881,889 1,065,912 950,833 115,079 16,718 14,635 11,589 8,500 7,098 278 24,913 24,	Total Revenues and Sources	3,404,158		4,371,889	754,279				289,634) 2	75,523 3	57,829 2	11	(69,660) 4	1 1	5,573,064	5,968,049	394,985
Page	Expenditures and Uses:													-			
S91,565 662,880 920,01 34,323 4,523 4,526 39,519 25,277 12,190 91,578 14,011 153,345 140,811 23,507 203 824,867 899,09 920,761 (61,452) 134,444 159,061 107,780 51,281 7,865 12,155 7,589 4,566 967 101,426 41,652 41,652 41,652 11,426 41,652 11,426 41,652 41,735 41,942 41,735 41,672 41,735 41,942 41,735 41,735 41,942 41,735 4	Governmental direction and support	162,172	182,157	178,109	4,048	20,424	28,541	14,946				23,841	6,393	195,771	240,932	216,896	24,036
294,360 294,340 8,110 24,950 194,119 25,277 14,242 146,031 133,345 140,812 12,533 762 101 101,426 41,652 41,652 41,652 101,426 41,652 12,153 71,889 4,566 91,889 1,885 101,142 41,652 12,153 11,809 1,835 11,809 11,809 1,835 11,835 11,8	cooling development and regulation	790,00	110,00	54,523	2,094	8/5/26	006,161	158,67	•			54,/81	23,507	205,638	316,805	189,155	127,650
101,426 0.93,509 2.4,600 1.00,711 1.00,701 1.94,444 1.95,601 1.01,700 1.5,100	Fublic salety and justice	291,303	047,840	024,730	8,110	24,950	670,65	117'57				40,812	12,533	762,546	835,704	800,819	34,885
637,440 1,1002 20,760) 881,589 1,065,912 950,833 115,079 16,718 14,655 11,586 3,069 1,535 265,078 287,568 287,366 20,20 3,1328 4,957 2,587 2,370 9,836 15,598 8,500 7,098 278 274,913 254,447 324,650 (70,103) 135,555 147,735 126,263 21,472 19,060 20,414 24,544 (4,130) 389 4,813 4,957 2,587 2,1472 19,060 20,414 24,544 (4,130) 389 11,000 45,500 45	Public Cohool RVO3 Beanditure	100,420	405,500	10/,02%	(264,10)	154,444	100,851	10/,/80	197'10		12,133	686,/	4,200	901,170	575,050,1	050,130,1	(\$000,5)
265,078 287,568 287,568 (70,303) 135,555 147,735 126,263 21,472 19,060 20,414 24,544 (4,130) 389 234,913 254,347 324,650 (70,303) 135,555 147,735 126,263 21,472 19,060 20,414 24,544 (4,130) 389 4499 10,341 9,897 444	Fuel School F 1 of Expendicing	637,426	760,14	200,14	(092.00)	001 500	1,068,013	050 033	- 040 511	012 21	, ,	20211	, ,	101,426	41,652	41,652	, 6
24,017 254,347 324,500 (70,303) 135,555 147,735 126,263 21,472 19,060 20,414 24,544 (4,130) 389 24,913 254,347 324,650 (70,303) 135,555 147,735 126,263 21,472 19,060 20,414 24,544 (4,130) 389 8,409 10,341 9,897 444	Public works	145,150	100,001	327.786	(20,760)	900,100	21,6,000,1	200,000	6/0,011	10,/18	14,000	085,11	3,069	950,056	1,840,578	1,743,190	388/76
8,409 10,341 9,897 444 6,1406 1,3140 3,140 1,140 1	Receiverships	734 913	254 347	324 650	(70.303)	125 555	166,4	1,96,7	01.672	10,060	20,036	000,0	860,7	267,872	308,123	25,455	0/0/6
8,409 10,41 9,897 444	Workforce investments	C1 C1 C1	4813	000,4	4 813	,,,,,,	66/1/41	507,021	7/4,12	000,61	*1 *1 °02	445.44	(4,130)	264,256	422,490	4/0,40/	(104,261)
61,406 61,406 - 61,40	Wilson building	8 409	10.341	0 807	444	, ,	. :		•	,	,			. 007 0	10.41	. 0	6,013
rity 243,238 236,338 228,364 7974	Tohacco settlement trust Fund	61 406	61 406	101	61 406		:		,	,				204,0	10,01	1,00,0	1 3
THY 243,238 228,364 7,974 130 243,238 228,364 7,974 130 243,238 228,364 7,974 130 243,238 228,364 7,974 130 243,238 228,364 7,974 130 243,238 228,364 7,974 140 1,	Reserve	000 051	45.500		45 500	•		•					1	150,000	004,10	,	01,400
243,238 236,338 228,364 7,974 243 st 39,300 33,000 38,366 934 28,364 7,974 243 l,140 1,1	Pinancial Responsibility Authority	2000	20.1	. ,	200	,				2 140	3 [40	3 140		000,001	2,200	, ,	40,500
st 39,300 39,300 (617,204) 1,140 1,	Denot bonds and interest	242 730	226 256	* 75 000	, ,	:	,	:		3,140	3,140	3,140		3,140	5,140	5,140	. į
11 39,300 39,300 38,366 934 1,140 1,	Refinding Bonds	057,547	620,052	400,027	1,974	•								243,238	236,338		4/6,7
THE THIRD TH	Renay deficit bonds and interest	39 300	10 100	38 366	(057,10)				,	,		,		. 002.02	- 000	057,110	(057,110)
7,950 7,920 7,920 1,112	Interest on short term borrowing	1 140	02177	2000	1 140		:					,		000,40	005,50	20,300	40.4
2,673 2,075 2,048 5,755 193 2,040,209 3,000,328 4,130,103 (626,775) 1,292,668 1,597,625 1,307,537 290,088 275,523 357,829 274,793 83,036 4,972 2,000 2,000 7,605 7,005 7,000 7,005 7,000 7,005 7,000 7,005 7,000 7	Certificates of participation	7 950	7.050	7 070	21.140	•		,				1		1,140	1,140		041,1
5,961 5,948 5,755 193 13,200 3,416 3,416 1,597,625 1,307,537 290,088 275,523 357,829 274,793 83,036 4,972, 200,088 275,523 357,829 274,793 83,036 4,972, 200,088 275,523 357,829 274,793 83,036 4,972, 200,088 275,523 357,829 274,793 83,036 4,972, 200,088 275,523 357,829 274,793 83,036 4,972, 200,088 275,523 357,829 274,793 83,036 4,972, 200,088 275,523 357,829 274,789 13,376 13,376 13,376 13,376 13,376 12,353 10,000 12,353 10,000 12,353 11,376 13,376 13,376 13,376 13,376 13,376 13,376 13,376 12,353 10,000 12,353	Optical and Dental Insurance	2,675	2,675	à .	2775									066,1	006'	676'	3776
cs 13,200 3,416 1.1 (626,775) 1,292,668 1,597,625 1,307,537 290,088 275,523 357829 274,793 83,036 4,972 (51) 114,282 241,786 127,504 454 454 454 454 13,376 13,376 13,376 10,000 7,605 (7,605) (7,605) (7,605) (7,605) (10,000 12,353 (10,35)	Presidential inauguration	5 961	5 948	\$ 755	193			: 1	. ,		:	1		5.07	6/0,7	2 7 5 5	6/0/7
1,404,209 3,503,328 4,130,103 (626,775) 1,292,668 1,597,625 1,307,537 290,088 275,523 357,829 274,793 83,036 4,972, (51) 114,282 241,786 127,504 - 454 454 - 13,376 13,376 10,000 7,605 - (7,605)	Management supervisory service	13,200	3,416		3.416		,							13.200	3.416	,,,	3.416
(51) 114,282 241,786 127,504 . 454 454 . 13,376 13,	Total Expenditures and Net Uses	3,404,209	1 1	4,130,103	(626,775)	,292,668	1	İΙ	1 1	1	1.1	74,793	4	972,400	5,458,782	5,712,433	(253,651)
10,000 7,605 . (7,605)	Subtotal	(51)	114,282	241,786	127,504	,	,	454	454				13,376	(51)	114,282	255,616	141,334
37,000 5,000 4,748 52,000 12,353 (12,353)	Operational Improvement Savings	10,000	7,605		(7,605)	•	•		,				ı	10,000	7,605	,	(7,605)
5,000 4,748 - (4,748) 52,000 12,353 - (12,353) 51,949 126,635 241,786 115,151	Management reform savings	37,000			•			,			,			37,000	•		•
\$2,000 12,353 · (12,353) · · · · · · · · · · · · · · · · · · ·	Cafeteria Plan Savings	5,000	4,748		(4,748)						,			5,000	4,748	,	(4,748)
\$ 51.949 126.635 241.786 115.151 454 454 454 13.75 13.75	Subtotal	52,000	12,353		(12,353)							,		52,000	12,353	,	(12,353)
\$ 51.949 126.635 241.786 115.151 454 454 11.176 11.776	Excess (Deficiency) of Revenues and Sources Over (Under)																
OLOGOT OLOGOT		\$ 51,949	126,635	241,786	115,151	,	٠	454	454	,		13,376	13,376	51,949	126,635	255,616	128.981

Exhibit A-6

GENERAL FUND

SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES

		Original Budget	Revised Budget	Actual	Original Budget to Actual
Revenues and Sources:				·	
Taxes:					
Property	\$	644,360	691,433	707,423	63,063
Sales and use		651,230	697,183	677,139	25,909
Income and franchise		1,291,179	1,420,473	1,400,237	109,058
Other taxes		331,660	399,318	424,474	92,814
Total taxes		2,918,429	3,208,407	3,209,273	290,844
Licenses and permits		37,095	41,165	41,394	4,299
Fines and forfeits		67,716	52,990	57,052	(10,664)
Charges for services		61,528	63,075	63,938	2,410
Miscellaneous		220,279	152,928	153,589	(66,690)
Private and other		275,523	357,829	288,169	12,646
Federal contributions		30,111	30,045	43,295	
Operating grants		1,292,668	1,597,625	1,307,991	13,184 15,323
General obligation bonds		1,2,2,000	1,557,025	568,776	
Fund balance released from restriction		_		147,714	568,776
Interfund transfer		69,000	69,000		147,714
Total Revenues and Sources	-	4,972,349	5,573,064	5,968,049	995,700
	-	1,5 / 2,5 15	3,373,004	3,200,049	993,700
Expenditures and Uses: Governmental direction and support		195,771	240,932	216 906	(21.105)
Economic development and regulation		205,638	316,805	216,896	(21,125)
Public safety and justice				189,155	16,483
Public education system		762,546	835,704	800,819	(38,273)
Public School FY02 Expenditure		967,176 101,426	1,030,525	1,036,130	(68,954)
Human support services		1,535,654	41,652	41,652	59,774
Public works			1,840,578	1,743,190	(207,536)
Receiverships		278,242 389,528	308,123	298,453	(20,211)
Washington Convention Center payment		369,326	422,496	475,457	(85,929)
Wilson Building		8,409	4,813	- 0.007	(1.400)
Tobacco Settlement Trust Fund Transfer		•	10,341	9,897	(1,488)
Reserve		61,406 150,000	61,406 45,500	-	61,406
Financial Responsibility Authority		3,140		2.140	150,000
Repay bonds and interest		243,238	3,140	3,140	-
Refunding Bonds		243,236	236,338	228,364	14,874
=		20.200	20.200	617,230	(617,230)
Repay deficit bonds and interest Interest on short term borrowing		39,300	39,300	38,366	934
Certificates of participation		1,140	1,140	7.020	1,140
Optical and dental insurance		7,950	7,950	7,929	21
,		2,675	2,675	-	2,675
Presidential Inauguration Management supervisory service		5,961	5,948	5,755	206
Total Expenditures and Uses	-	13,200 4,972,400	3,416 5,458,782	5 710 422	13,200
•	-		3,436,762	5,712,433	(740,033)
Subtotal		(51)	114,282	255,616	255,667
Operational improvement savings		10,000	7,605	-	(10,000)
Management reform savings		37,000	-	-	(37,000)
Cafeteria plan savings	-	5,000	4,748		(5,000)
Subtotal		52,000	12,353	-	(52,000)
Excess (Deficiency) of Revenues and Sources Over (Under)					

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Special Revenue Funds Financial Section

SPECIAL REVENUE FUNDS

The **Financial Responsibility Authority Fund** is used to account for the operating activities of the District of Columbia Financial Responsibility and Management Assistance Authority, a federally appointed board created to provide temporary fiscal assistance to alleviate the District's fiscal distress. The fund is financed primarily from interest on cash and investments held in the Financial Responsibility Authority Agency fund.

The **Tobacco Settlement Financing Corporation (TSFC) Fund** is used to account for the tobacco litigation settlement activities of the District of Columbia.

The **Tax Increment Financing (TIF) Program Fund** is used to account for activities relating to various TIF development initiatives.

These special revenue funds' operations are reported to show an excess or deficiency on a flow of current financial resources measurement focus. Fixed assets are accounted for through the General Fixed Assets Account Group. Long-term liabilities are accounted for through the General Long-Term Liabilities Account Group.

Financial Section Special Revenue Funds

Exhibit B-1

S PECIAL REVENUE FUND COMBINING BALANCE SHEET

September 30, 2001 (\$000s)

ASSETS		Tax Increment Financing Program	Tobacco Settlement Financing Corporation	2001
Current Assets:				
Carrent Assets: Cash and investments	\$	_	65,685	65,685
Receivables (net of allowances for uncollectibles):			,	,
Accrued interest	_	-	7	7
Total assets	_		65,692	65,692
LIABILITIES AND FUND BALANCE				
Fund Balance:				
Reserved for debt service	_	-	65,692	65,692
Total fund balance	_	-	65,692	65,692
Total liabilities and fund balance	\$	-	65,692	65,692

Special Revenue Funds Financial Section

	Exhibit	B-2
SPECIAL R	EVENUE FUND	
COMBINING STATEMENT (F REVENUES, EXPENDITURES	
AND CHANGES I	N FUND BALANCES	
Septemb	er 30, 2001	

(\$000s)

		(\$000s)			
		Financial Responsibility Authority	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	2001
Revenues:					
Operating revenues	\$	6,500	-	-	6,500
Interest		1,374	-	1,018	2,392
Other		566	-	25,384	25,950
Total revenues		8,440	-	26,402	34,842
Expenditures:					
Current:					
Personal services		2,454	-	207	2,661
Contractual services		2,007	-	-	2,007
Mission related expenditures		1,589	-	-	1,589
Capital outlay		-	6,900	-	6,900
Miscellaneous		559	-	6,959	7,518
Total expenditures		6,609	6,900	7,166	20,675
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		1,831	(6,900)	19,236	14,167
Other Financing Sources (Uses):	П				
Transfer in/out from/to District		(2,858)	-	49,202	46,344
Proceeds from:				, i	,
Tax increment financing notes		-	6,900	-	6,900
Tobacco settlement bonds		-	-	510,929	510,929
Purchase of Tobacco litigation revenue rig	ght	-	-	(513,675)	(513,675)
Total other financing sources (uses)		(2,858)	6,900	46,456	50,498
EXCESS (DEFICIENCY) OF REVENUES	Н				
AND OTHER SOURCES OVER (UNDER) EXPENDITURES		(1,027)	_	65,692	64,665
Fund Balances at October 1		1,027	-		1,027
Fund Balances at September 30	\$	-	-	65,692	65,692

Financial Section Special Revenue Funds

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Capital Projects Funds Financial Section

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for the purchase or construction of fixed assets which are wholly or partly financed by capital grants, dedicated taxes or general long-term debt, other than those financed by the Water and Sewer Unit. The Capital Projects Funds are not used to account for the purchase of general fixed assets that are financed wholly by an individual fund or unit.

Fixed assets are capitalized in the General Fixed Assets Account Group or in the proprietary fund or component unit to which they apply. Expenditures for items that are below the minimum cost of life of a fixed asset unit are not capitalized.

Financial Section Capital Projects Funds

Exhibit C-1					
CAN		DDO LECTO FUND	G		
CAPI	IAI	L PROJECTS FUND	<u>S</u>		I
COMI	3 IN	NG BALANCE SHE	ET		
	San	tember 30, 2001			
			20. 2000)		
(With Compar	ativo	Totals at September (\$000s)	r 30, 2000)		
		(\$0008)			
				TD 4	
	+	General Capital		Tota	
		Improvement	Highway	2001	2000
ASSETS					
Current Assets:					
Cash and cash equivalents:					
Restricted	\$	54,737	-	54,737	73,554
Unrestricted	Ť	103,522	61,871	165,393	78,621
Receivables (net of allowances for uncollect	ibles		,	,	,
Accounts		12,017	4,145	16,162	16,740
Due from federal government		45,320	-	45,320	30,816
Due from other District entities		-	6,510	6,510	-
Interfund		19,239	2,693	21,932	440,490
Total assets		234,835	75,219	310,054	640,221
LIABILITIES AND FUND BALANCES					
Current Liabilities:					
Payables:	+				
Accounts	+	199,215	56	199,271	136,608
Interfund		34,092	19,239	53,331	14,397
Deferred revenue		52,698	1,480	54,178	24,447
Other current liabilities		6,773	-	6,773	6,339
Total liabilities		292,778	20,775	313,553	181,791
Fund Balance:		, in the second			
Reserved for:	+				
Joint venture capital subsidy		57,199	_	57,199	73,554
Encumbrances		-	54,444	54,444	318,913
Capital project expenditures		2,462	-	2,462	65,963
Unreserved		(117,604)	-	(117,604)	-
Total fund balances		(57,943)	54,444	(3,499)	458,430
	4	\			
Total liabilities and fund balances	\$	234,835	75,219	310,054	640,221

Capital Projects Funds Financial Section

					Exhibit C-2
(CAPITA	AL PROJECTS F	UNDS		
COMBINING STATEMENT OF REV	ENUES	S, EXPENDITUR	ES AND CHAN	GES IN FUND B	ALANCES
Y	ear En	ded September 30	, 2001		
(With Comparati	ve Tota		d September 30,	, 2000)	
		(\$000s)			
		General			
		Capital		Tota	ls
		Improvement	Highway	2001	2000
Revenues:					
Interest	\$	3,362	3,791	7,153	8,075
Federal grants	1	183,614	-	183,614	132,224
Local		60,190	8,831	69,021	24,033
Total revenues		247,166	12,622	259,788	164,332
Expenditures:					
Capital outlay:					
General fixed assets		779,791	-	779,791	410,928
Joint venture capital subsidy		22,180	-	22,180	22,298
Component unit fixed assets		13,563	-	13,563	2,110
Other		-	52,625	52,625	-
Total expenditures		815,534	52,625	868,159	435,336
DEFICIENCY OF REVENUES UNDER					
EXPENDITURES		(568,368)	(40,003)	(608,371)	(271,004)
Other Financing Sources/(Uses):					
General obligation bond proceeds		65,000	_	65,000	186,663
Capital lease proceeds		-	_	-	9,144
Interfund transfers in - General Fund		47,345	28,484	75,829	51,975
Sale of fixed assets		5,613	-	5,613	2,727
Total other financing sources		117,958	28,484	146,442	250,509
EXCESS (DEFICIENCY) OF REVENUES A	ND OT	HER			
FINANCING SOURCES OVER (UNDER)		ши			
EXPENDITURES		(450,410)	(11,519)	(461,929)	(20,495)
Fund Balances at October 1		, , ,	, , ,	458,430	<u> </u>
runu datances at October 1		392,467	65,963	438,430	478,925
Fund Balances at September 30	\$	(57,943)	54,444	(3,499)	458,430

Financial Section Capital Projects Funds

Exhibit C-3							
		Н					
			SCHEDULE OF CONS	STRUCTION IN PE	ROGRESS		
				September 30, 200	1		
				(\$000s)			
		Щ			Expenditures		
	Number	_	Author-	Prior	Current		Unexpended
Function and Subfunction	Projects		izations	Years	Year	Total	Balance
PRIMARY GOVERNMENT							
		\vdash					
Governmental Direction and Sup	•	-	117.204	55.550	10.502	75 104	10.050
Finance	3	\$	117,384	56,552	18,582	75,134	42,250
Personnel	1	\vdash	1,385		1,385	1,385	1 275
Technology	2	\vdash	5,310	1,974	2,061	4,035	1,275
Legislative	1	\vdash	1,600	-	1,600	1,600	-
Elections	1	\vdash	145		145	145	- 10.710
Administrative	2	\vdash	58,549	2,582	15,249	17,831	40,718
Total	10	H	184,373	61,108	39,022	100,130	84,243
Public Safety and Justice:		Н					
Police	2		53,366	420	3,339	3,759	49,607
Fire	1	\vdash	4,804	- 420	320	320	4,484
Correction	3		23,760		1,696	1,696	22,064
Total	6		81,930	420	5,355	5,775	76,155
Total			01,750	420	3,333	3,773	70,133
Public Education System:		Н					
Public School System	6		885,895	67,632	66,709	134,341	751,554
Human Support Services:		H					
Mental Health	4	\Box	30,113	744	5,666	6,410	23,703
Human relations	1		11,822	432	1,684	2,116	9,706
Recreation	4		31,787	4,199	4,165	8,364	23,423
Total	9		73,722	5,375	11,515	16,890	56,832
Public Works:		Н					
Environmental	1		133	93	40	133	-
Total	1		133	93	40	133	-
Total general	32	\$	1,226,053	134,628	122,641	257,269	968,784
Tour Seneral	32	Ψ	1,220,033	104,020	122,071	237,207	700,704

Enterprise Fund Financial Section

ENTERPRISE FUND

Enterprise funds are used to account for activities that are financed and operated in a manner similar to private business enterprises where the costs (including depreciation) of providing goods or services primarily or solely to the public on a continuing basis are or could be financed or recovered primarily through user charges.

The Lottery and Games Fund is used to account for revenues from lotteries and daily numbers games operated by the District and from licenses to conduct bingo games and raffles, and related prizes, expenses and capital outlays. Gambling activities are administered by a Lottery and Charitable Games Control Board consisting of five members appointed by the Mayor with the consent of the Council. All moneys made available to the Lottery and Games Fund by the General Fund must be derived from non-federal revenues.

Financial Section Enterprise Fund

LOTTERY AND GAMES ENT	ERPI	RISE FUND	
BALANCE SHI	EET		
September 30, 2	001		
(With Comparative Totals at Se		per 30, 2000)	
(\$000s)	F	,,	
		2001	2000
ASSETS		2001	2000
Current Assets:			
Cash and investments:			
Restricted	\$	79,795	76,878
Unrestricted	Φ	9,385	8,846
Receivables (net of allowances for uncollectib	lec).	9,363	0,040
Accounts	108).	3,930	3,951
Inventories	-	557	556
Other current assets	+	5	550
Total current assets	-	93,672	90,237
Total cullent assets		93,072	90,237
Fixed Assets:	+		
Property and equipment		3,612	3,129
Accumulated depreciation		(2,284)	(2,649
Net fixed assets		1,328	480
Total assets		95,000	90,717
LIABILITIES AND EQUITY			
Current Liabilities:			
Payables:			
Accounts		2,816	1,763
Compensation		641	613
Accrued liabilities		7,841	7,730
Deferred revenue		113	133
Other current liabilities		420	325
Total current liabilities		11,831	10,564
Long Term Liabilities:			
Prize annuities payable		79,795	76,878
Total long term liabilities		79,795	76,878
The All Property of the Al		01.626	05.442
Total liabilities		91,626	87,442
Equity:	\perp		
Retained earnings	++	3,374	3,275
Total equity		3,374	3,275
T. 4.11'.1.'124'	\$	95,000	90,717
Total liabilities and equity	1,179		

Enterprise Fund Financial Section

				Exhibit D-2
LOTTERY AND GAMES E	NTERPI	RISE FUND		
STATEMENT OF REVEN AND CHANGES IN RETA				
Year Ended Septemb				
(With Comparative Totals for Year		eptember 30,	2000)	
(\$000s)				
		2001	2000	
Operating Revenues:				
Charges for services:				
Gross charges:				
Public	\$	224,884	216,134	
Total operating revenues	Ψ	224,884	216,134	
Total operating levenues		221,001	210,131	
Operating Expenses:				
Prizes		117,231	124,534	
Personal services		5,660	5,159	
Contractual services		15,799	16,201	
Supplies		70	79	
Occupancy		2,415	1,590	
Depreciation		226	155	
Miscellaneous		863	453	
Total operating expenses		142,264	148,171	
OPERA TING INCOME		82,620	67,963	
Nonoperating Revenues:				
Interest revenue		1,479	1,534	
Total nonoperating revenues		1,479	1,534	
INCOME BEFORE TRANSFERS		84,099	69,497	
Operating transfer to General Fund		(84,000)	(69,450)	
NET INCOME		99	47	
Retained Earnings at October 1		3,275	3,228	
Retained Earnings at September 30	\$	3,374	3,275	

Financial Section Enterprise Fund

LOTTERY AND GAMES E	ENTERF	PRISE FUND	
STATEMENT OF C	ASH FI	LOWS	
Year Ended Septem			
(With Comparative Totals for Year			2000)
(\$000s)		September 50, 2	2000)
(\$0.000)		2001	2000
Operating Activities:		2001	2000
Cash receipts from customers	\$	224,885	215,123
Cash payments to vendors	Ψ	(18,029)	(18,264)
Cash payments to vendors Cash payments to employees		(5,602)	(5,123)
Other cash payments, including prizes		(117,120)	(125,376)
Net cash provided		84,134	66,360
rvet easii provided		01,131	00,500
Capital and Related Financing Activities:			
Acquisitions of fixed assets		(1,075)	(235)
Net cash used		(1,075)	(235)
Noncapital Financing Activities:			
Interfund transfers out		(84,000)	(69,450)
Net cash used		(84,000)	(69,450)
Investing Activities:			
Receipts of interest and dividends		1,479	1,534
(Purchases)/Sales of investments, net		2,918	(3,759)
Net cash provided (used)		4,397	(2,225)
INCREASE (DECREASE) IN CASH	— 	3,456	(5,550)
Cash and Investments at October 1		85,724	91,274
Cash and Investments at September 30	-	89,180	85,724
Reconciliation of Operating Income to			
Net Cash Provided by Operating Activities:			
Operating income		82,620	67,963
Depreciation		226	155
Decrease (increase) in assets:			
Receivables		21	(993)
Inventories		(1)	(89)
Other current assets		1	17
Increase (decrease) in liabilities:			
Payables		1,080	(140)
Accrued liabilities		111	(842)
Deferred revenue		(20)	(18)
		96	307
Other current liabilities Net cash provided	\$	84,134	66,360

Trust and Agency Funds Financial Section

TRUST AND AGENCY FUNDS

Trust funds are used to account for assets held by the District in a trustee capacity. Agency funds are used to account for assets held by the District as an agent for individuals, private organizations, other governments or other funds.

The **Unemployment Compensation Fund** is used to account for the accumulation of resources to be used for benefit payments to unemployed former employees of the District and federal governments and of private employers in the District. Resources are contributed by private employers at rates fixed by law and by the District and federal governments on a reimbursable basis. The fund is administered by the Office of Unemployment Compensation in the Department of Employment Services. The fund does not have a separate governing body. The administrative costs of the office are accounted for in the General Fund.

The **Pension Trust Funds** are used to account for the accumulation of resources to be used for retirement annuity payments at appropriate amounts and times in the future for police officers, fire fighters and public school teachers of the District. Resources are contributed by employees and by the District and federal governments at amounts determined by an annual actuarial study and the Retirement Reform Act. The funds are administered by a thirteen member Retirement Board. Three of these members are appointed by the Mayor and three by the Council. The other members include one retired judge, and one each active and retired police officers, fire fighters, and teachers. The administrative costs of the board are accounted for in the funds.

The **Agency Funds** are used to account for refundable deposits required of various licensees, monies held in escrow, and other assets held in custody by the District of Financial Responsibility Authority. as an agent for individuals, private organizations, other governments, or other funds.

Financial Section Trust and Agency Funds

Exhibit E-1						
		TRUST AND AGE	NCY FUNDS			
		COMBINING BAL	ANCE SHEET			
		C	0. 2001			
(M/:	41. (September 3		2000)		
(WI	tn C	Comparative Totals a		2000)		
		(\$000s	5)			
	+	Trus	t	Agency	Tota	ls
	\Box	Expendable		8. 17		
	\top	Unemployment				
		Compensation	Pension	District	2001	2000
ASSETS						
Current Assets:	+					
Cash and investments	\$	301,894	1,984,933	114,890	2,401,717	2,955,780
Receivables (net of allowances for uncollectibles)	:	,	,, ,, ,,	,	, , , ,	, ,
Accounts		12,419	10,946	-	23,365	25,644
Due from federal government	\top	224	-	-	224	198
Interfund	\Box	-	97	-	97	4,532
Other current assets		-	-	31,826	31,826	41,277
Total assets	\$	314,537	1,995,976	146,716	2,457,229	3,027,431
LIABILITIES AND FUND BALANCES						
Current Liabilities:	+					
Payables:						
Accounts	\$	2,866	121,786	68,177	192,829	179,890
Due to District Government	\Box	1,281	-	-	1,281	5,563
Interfund	\Box	-	1,615	-	1,615	488,734
Other current liabilities		6,786	-	78,442	85,228	40,107
Interfund payables		-	-	97	97	-
Total liabilities		10,933	123,401	146,716	281,050	714,294
Fund Balances:	+					
Reserved for benefits		-	1,872,575	-	1,872,575	2,041,476
Reserved for unemployment compensation		303,604	-	-	303,604	271,661
Total fund balance		303,604	1,872,575	-	2,176,179	2,313,137
Total liabilities and fund balances	\$	314,537	1,995,976	146,716	2,457,229	3,027,431

Trust and Agency Funds Financial Section

	Exhibit E-2
	EXHIBIT E-2
UNEMPLO YMENT CO MPENSATIO N EXPENDABLE TRUST F	UND
STATEMENT OF REVENUES, EXPENDITURES	
AND CHANGES IN FUND BALANCE	
Year Ended September 30, 2001	
(With Comparative Totals for Year Ended September 30, 20	00)
(\$000s)	

	2001	2000
Revenues:		
Taxes	\$ 99,945	108,268
Benefit contributions:		
Intergovernmental	10,188	4,588
Interfund	3,236	4,133
Miscellaneous:		
Investment income	17,927	14,906
Total revenues	131,296	131,895
Expenditures:		
Current:		
Human support services:		
Benefit payments	99,353	80,896
Total expenditures	99,353	80,896
EXC ESS OF REVENUES		
O VER EXPENDITURES	31,943	50,999
Fund Balance at October 1	271,661	220,662
Fund Balance at September 30	\$ 303,604	271,661

Financial Section Trust and Agency Funds

Exhibit E-3

DISTRICT AGENCY FUNDS

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

		Balance			Balance
		October 1,			September 30,
		2000	Additions	Deductions	2001
ASSETS					
Current Assets:					
Cash and investments	\$	35,090	2,187,527	2,107,727	114,890
Accounts receivable		2,074		2,074	-
Other current assets		41,277	800,275	809,726	31,826
Total assets	\$	78,441	2,987,802	2,919,527	146,716
LIABILITIES					
Current Liabilities:					
Accounts payable	\$	42,230	38,175	12,228	68,177
Other current liabilities		36,211	1,178,426	1,136,195	78,442
Interfund payable		-	97	-	97
Total liabilities	\$	78,441	1,216,698	1,148,423	146,716
lotal Habilities	2	/8,441	1,216,698	1,148,423	146,71

DISCRETELY PRESENTED COMPONENT UNITS

Component units are legally separate organizations for which the elected officials of the District are financially accountable. Accountability exists because the governing bodies of all the component units are appointed by the Mayor with the consent of the Council. In addition, the District has an obligation to provide financial support to the Convention Center and Sports Commission, and certain tax revenues are dedicated to each of these organizations. All the component units use proprietary fund type accounting. The financial data of the component units are reported separately from the financial data of the primary government.

The **Water and Sewer Unit** is used to account for the provision of water and sewer services to residents of the District, suburban Maryland, and northern Virginia. All activities necessary to provide such services are accounted for in this unit, including administration, operations, maintenance, debt service, billing and collecting. Depreciation on fixed assets acquired through capital grants is closed to Contributed Capital. Eleven directors govern the fund, six appointed by the Mayor with the consent of the council and five appointed by the Mayor upon recommendation from the other participating jurisdictions.

The **Convention Center Unit** is used to account for maintaining and operating the Washington Convention Center for local public shows and exhibitions, civic and community events and gatherings, athletic and cultural events, entertainment, and other activities. The Convention Center is governed by nine directors consisting of the Chief Financial Officer of the District, the Director of the Office of Tourism and Promotions, and seven directors appointed by the Mayor with the consent of the Council.

The **Sports Commission Unit** is used to account for maintaining and operating the National Guard Armory for major athletic events, conventions, concerts, and other activities; and for maintaining and operating the Robert F. Kennedy Memorial Stadium for athletic and other events. The Sport Commission promotes the District as a sporting event site; coordinates development and construction of sporting facilities and related infrastructure; manages District-owned facilities; and may own and operate a professional sports franchise. The eleven directors who govern the Sports Commission consist of the Chief Financial Officer of the District, the Director of the Department of Recreation and Parks, a District government official appointed by the Mayor, and eight directors appointed by the Mayor with the consent of the Council.

The **Housing Finance Unit** is used to account for cash received from public and private sources that is used to alleviate the shortage of adequate housing. Mortgage lenders work with the fund to make mortgage, construction, and rehabilitation loans for single and multi-family units, both rented and owned. The increase in the supply of residential mortgages and construction loans and the lowering of the cost of money available for these loans expands available housing opportunities, achieves neighborhood and fiscal stability, and affects residential economic diversity. The fund is administered by Housing Finance Agency Board of Directors, which is comprised of five members who are appointed by the Mayor with the consent of the Council.

The **University Unit** is used to account for resources received and used by the University of the District of Columbia, which is a land-grant institution offering higher education to the public. The University is governed by a Board of Trustees. Eleven members of the board are appointed by the Mayor with the consent of the Council, one member is a full-time student, and three members are appointed by the alumni associations. Depreciation on fixed assets is closed to Contributed Capital.

Exhibit F-1

DISCRETELY PRESENTED COMPONENT UNITS

COMBINING BALANCE SHEET

September 30, 2001 (With Comparative Totals at September 30, 2000) (\$000s)

Uncontented 124,965 21,197 12,030 15,434 33,127 206,753 777, Receivables (test of allowances for moniterables):		Water and	Convention	Sports	Housing	Univer-	Totals		
Current Assets: Cash and investments: Cash and investments: Cash and investments: Restricted \$ 7,489		Sewer	Center	Commission	Finance	sity	2001	2000	
Cash and inventments: Restricted \$ 7,7489 412,797 12,030 15,434 33,127 206,753 777, Restricted \$ 124,965 21,197 12,030 15,434 33,127 206,753 777, Restricted \$ 124,965 21,197 12,030 15,434 33,127 206,753 777, Restricted \$ 124,965 21,197 12,030 15,434 33,127 206,753 777, Restricted \$ 124,965 21,197 12,030 10,026 3,279 65,505 88, Due from federal government 27,623 1.0 1.0 10,026 3,279 65,505 88, Due from federal government 8,44 10,000	ASSETS								
Restricted S 7,489 412,797									
Uncentified 124/065 21,197 12,030 15,434 33,127 206,753 777, 206,									
Reservables (set of allowanes for unsolvables) (set of allowanes for unsolvables) (set of allowanes for unsolvables) (set of allowanes) (set of unsolvables)			412,797		659,899	-	1,080,185	569,22	
Form modele collection		124,965	21,197	12,030	15,434	33,127	206,753	777,92	
Accounts \$0,769 \$262 \$1,169 \$10,26 \$3,279 \$6,505 \$8,80 \$10	•								
Due from faderal government									
Due from primary government 15,749 4,055			262	1,169	10,026	3,279	65,505	88,74	
Investories 8,841 1,423 53 4,263 1,358 7,097 4 Total current Assets 236,436 439,714 13,252 689,622 47,904 1,425,928 1,495 Total current Assets 236,436 439,714 13,252 689,622 47,904 1,425,928 1,495 Total current Assets 236,436 439,714 13,252 689,622 47,904 1,425,928 1,495 Total current Assets 24,429 15,911 2 283,414 317,358 265, 267, 267, 267, 268, 267, 267, 267, 268, 267, 267, 268, 267, 268, 267, 268, 267, 268, 267, 268, 267, 268, 267, 268, 268, 267, 268, 268, 267, 268, 268, 267, 268, 268, 267, 268, 268, 268, 268, 268, 268, 268, 268			-	-	-	10,140	37,763	14,39	
Inventories S,841		16,749	4,035	-		-	20,784	31,04	
Other current assets	Inventories	8,841	-	-	~	-		10,10	
Total current Assets	Other current assets	<u>-</u>	1,423	53	4,263	1,358		4,40	
Loans receivable 34,420 283,414 317,834 265, Delic from federal government 1	Total current Assets	236,436	439,714	13,252	689,622			1,495,84	
Loans receivable 34,420 283,414 317,834 265, Due from federal government 1	Long Term Assets:			X					
Due from federal government	8	34 420	_		292 414		217 924	265.40	
Defined changes 24,529 15,911 . 15,243 66 55,749 28,		-			203,414	-	317,834		
Total long term assets		24 529	15.011	-	15 242	-			
Property and equipment								28,13	
Property and equipment	Total tong total doors	30,545	13,711		298,037		3/3,383	326,81	
Lesis-accumulated depreciation (550,010) (7,842) (24,611) (1,423) (91,332) (685,218) (695, Net fixed assets 1,346,140 394,353 10,593 3,042 38,493 1,812,621 1,667, Total assets 1,4641,525 849,978 23,845 991,321 106,463 3,613,132 3,490, LABILITIES AND EQUITY Current Liabilities: Payables: Payables: Compensation 14,291 1,357 400 - 7,435 23,483 15, Due to primary government 6,510 - 1,439 1,908 36,225 37, Deferred revenue 48,726 15,408 - 102,820 - 111,333 17,893 22, Accured liabilities 2,8498 - 102,820 - 131,318 17, Other current liabilities 2,8498 - 102,820 - 131,318 17, Other current liabilities 1,500,14 52,769 1,317 170,586 34,732 409,418 285, Long Term Liabilities 1,500,14 52,769 1,317 170,586 34,732 409,418 285, Long Term Liabilities 2,900,65 524,460 - 759,179 - 1,573,704 1,585, Other long term hiabilities 7,0477 524,460 - 759,179 - 2,056,266 2,051, Total long term hiabilities 7,0477 524,460 - 761,329 - 2,056,266 2,051, Total long term hiabilities 7,0477 524,460 - 761,329 - 2,056,266 2,051, Total liabilities 920,491 577,229 1,317 931,915 34,732 2,465,684 2,336, Long term hiabilities 920,491 577,229 1,317 931,915 34,732 2,465,684 2,336, Long term hiabilities 920,491 577,229 1,317 931,915 34,732 2,465,684 2,336, Long term liabilities 920,491 577,229 1,317 931,915 34,732 2,465,684 2,336, Long term hiabilities 920,491 577,229 1,317 931,915 34,732 2,465,684 2,336, Long term hiabilities 920,491 577,229 1,317 931,915 34,732 2,465,684 2,336, Long term hiabilities 920,491 577,229 1,317 931,915 34,732 2,465,684 2,336, Long term hiabilities 920,491 577,229 1,317 931,915 34,732 2,465,684 2,336, Long term hiabilities 920,491 577,229 1,317 931,915 34,732 2,465,684 2,336, Long term hiabilities 920,491 577,229 1,317 931,915 34,732 2,465,684 2,336, Long term hiabilities 920,491 577,229 1,317 931,915 34,732 2,465,684 2,336, Long term hiabilities 920,491 577,229 1,317 931,915 34,732 2,465,684 2,336, Long term hiabilities 920,491 577,229 52,450 52,50 52,50 52,50 52,50 52,50 52,50 52,50 52,50 52,50 52,50 52,50 52,50 52,50 52,5									
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Net fixed assets 1,346,140 394,353 10,593 3,042 58,493 1,812,621 1,667, Total assets 1,641,525 849,978 23,845 991,321 106,463 3,613,132 3,490, LABILITIES AND EQUITY Current Liabilities: Payables: Accounts 30,102 20,158 609 2,929 5,814 59,612 68, Compensation 14,291 1,357 400 - 7,435 23,483 15, Due to primary government 6,510 - 0 11,383 17,893 22, Accrued liabilities 21,887 - 12,430 1,908 36,225 37, Deferred revenue 48,726 15,408 - 52,407 8,108 124,649 113, Current maturities 28,498 - 102,820 - 131,318 17, Other current liabilities 150,014 52,769 1,317 170,386 34,732 409,418 285, Long term debt: General obligation bonds payable 79,058 - 75,179 - 1573,704 1,585, Other long term liabilities: Compensation 770,477 524,460 - 761,329 - 2,056,266 2,051, Total current liabilities 770,477 524,460 - 761,329 - 2,056,266 2,051, Total liabilities 920,491 577,229 1,317 931,915 34,732 2,465,684 2,336, Figurity: Contribued capital (restated) 394,613 - 157,125 - 410,328 566, Investment in general fixed assets Retained arming (deficit) (restated) 326,421 272,749 6,813 59,406 71,731 1,147,448 1,154, Total current ingeneral fixed assets Retained arming (deficit) (restated) 326,421 272,749 6,813 59,406 71,731 1,147,448 1,154, Total current ingeneral fixed assets 8,875 1			(7,842)	(24,611)	(1,423)	(91,332)	(685,218)	(696,06	
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Payables: Accounts 30,102 20,158 609 2,929 5,814 59,612 68,8 Compensation 14,291 1,357 400 - 7,435 23,483 15, Due to primary government 6,510 - 0 1,1,383 17,893 22, Accrued liabilities 21,887 - 1,240 1,908 36,225 37, Deferred revenue 48,726 15,408 - 52,407 8,108 124,649 113, Current maturities 28,498 102,820 - 131,318 17, Other current liabilities - 15,846 308 - 84 16,238 8, Total current liabilities 150,014 52,769 1,317 170,586 34,732 409,418 285, Long Term Liabilities: Cong Term Liabilities: Capital belasses payable 290,065 524,460 - 759,179 - 1,573,704 1,585, Other long term liabilities: Capital leasses payable - 0 7,0477 524,460 - 761,329 - 2,055,266 2,051, Total long term liabilities 920,491 577,229 1,317 931,915 34,732 2,465,684 2,336, Fourty: Contributed capital (restated) 394,613 - 15,715 - 5,8,493 58,493 Retained earnings (deficit) (restated) 326,421 272,749 2,258 59,406 71,731 1,147,448 1,154,474 1,154,147,144,147,144,144,144,144,144,144,14	Total assets	1,641,525	849,978	23,845	991,321	106,463	3,613,132	3,490,49	
Payables: Accounts 30,102 20,158 609 2,929 5,814 59,612 68, Compensation 14,291 1,357 400 - 7,435 23,483 15, Due to primary government 6,510 - 1 1,383 17,893 22, Accrued liabilities 21,887 - 12,430 1,908 36,225 37, Deferred revenue 48,726 15,408 - 52,407 8,108 124,649 113, Current maturities 28,498 - 102,820 - 131,318 17, Other current liabilities 150,014 52,769 1,317 170,586 34,732 409,418 228,5 Cong Term Liabilities: Long term debt: General obligation bonds payable 79,058 - 7,90,58 91, Other long term liabilities: Capital leases payable - 7,90,58 - 1,573,704 1,585,0 Other long term liabilities: Capital leases payable - 1,52,460 - 759,179 - 1,573,704 1,585,0 Other long term liabilities: Capital leases payable - 2,150 2,150 2, Total long term liabilities 770,477 524,460 - 761,329 - 2,056,266 2,051, Total long term liabilities 920,491 577,229 1,317 931,915 34,732 2,465,684 2,336, Equity: Contributed capital (restated) 394,613 - 15,715 - 410,328 566, Investment in general fixed assets - 5 58,493 58,493 Retained earnings (deficit) (restated) 326,421 272,749 6,813 59,406 13,238 678,627 587, Total equity 721,034 272,749 6,813 59,406 71,731 1,147,448 1,154,47	LIABILITIES AND EQUITY				-				
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Due to primary government 6,510 - 11,383 17,893 22, Accrued liabilities 21,887 - 12,430 1,908 36,225 37, Deferred revenue 48,726 15,408 - 52,407 8,108 124,649 113, Current maturities 28,498 - 102,820 - 131,318 17, Other current liabilities - 15,846 308 - 84 16,238 8, Total current liabilities 150,014 52,769 1,317 170,586 34,732 409,418 285,1 Long Term Liabilities: Long term debt: General obligation bonds payable 79,058 - 7 79,058 91, Other bonds and loans payable 290,065 524,460 - 759,179 - 1,573,704 1,585, Other liabilities: Capital leases payable - 2,150 - 2,150 2, Deferred revenue 401,354 - 1 2,150 - 2,056,266 2,051, Total long term liabilities 920,491 577,229 1,317 931,915 34,732 2,465,684 2,336, Investment in general fixed assets Retained carnings (deficit) (restated) 394,613 - 15,715 - 58,493 58,493 Retained carnings (deficit) (restated) 326,421 272,749 6,813 59,406 13,238 678,627 587,7 Total equity 721,034 272,749 22,528 59,406 71,731 1,147,448 1,154,47								68,964	
Accrued liabilities 21,887 - 12,430 1,908 36,225 37, Deferred revenue 48,726 15,408 - 52,407 8,108 124,649 113, Current maturities 28,498 - 102,820 - 131,318 17, Other current liabilities - 15,846 308 - 84 16,238 8, Total current liabilities 150,014 52,769 1,317 170,586 34,732 409,418 285,1 Long Term Liabilities: Long term Liabilities: Capital leases payable 79,058 - 79,058 91, Other long term liabilities: Capital leases payable - 79,058 91, Other long term liabilities: Capital leases payable - 2,150 - 2,150 2, Deferred revenue 401,354 - 5,460 - 761,329 - 2,056,266 2,051, Total long term liabilities 920,491 577,229 1,317 931,915 34,732 2,465,684 2,336,284 Equity: Contributed capital (restated) 394,613 - 15,715 - 410,328 566,27 Investment in general fixed assets - 5,8493 58,493 Retained earnings (deficit) (restated) 326,421 272,749 6,813 59,406 71,731 1,147,448 1,154,47 Total equity 721,034 272,749 22,528 59,406 71,731 1,147,448 1,154,47 Total liabilities be a contributed capital (restated) 1,154,47 Total equity 721,034 272,749 22,528 59,406 71,731 1,147,448 1,154,47 Total liabilities be a contributed by a contributed be a contributed by a contributed be a contributed by a contributed by a contributed by a contributed by a contributed	-			400	-			,	
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Current maturities 28,498 - 102,820 - 131,318 17, Other current liabilities 150,014 52,769 1,317 170,586 34,732 409,418 285, Long Term Liabilities: Long term debt: General obligation bonds payable 290,065 524,460 - 759,179 - 1,573,704 1,585,000 (1,573,704 1,5			15 409	-				37,86	
Other current liabilities			13,400		* * * * * * * * * * * * * * * * * * * *				
Total current liabilities 150,014 52,769 1,317 170,586 34,732 409,418 285, Long Term Liabilities: Long term debt: General obligation bonds payable 79,058 79,058 91, Other bonds and loans payable 290,065 524,460 - 759,179 - 1,573,704 1,585, Other long term liabilities: Capital leases payable 2,150 - 2,150 2, Deferred revenue 401,354 401,354 371, Total long term liabilities 770,477 524,460 - 761,329 - 2,056,266 2,051, Total liabilities 920,491 577,229 1,317 931,915 34,732 2,465,684 2,336, Equity: Contributed capital (restated) 394,613 - 15,715 - 410,328 566, Investment in general fixed assets 58,493 58,493 Retained earnings (deficit) (restated) 326,421 272,749 6,813 59,406 71,731 1,147,448 1,154,475 (2.15) (2		20,476	15016	200	102,820	-		17,69	
Long Term Liabilities: Long term debt: General obligation bonds payable 79,058 759,179 - 1,573,704 1,585,60 Other bonds and loans payable 290,065 524,460 - 759,179 - 1,573,704 1,585,60 Other long term liabilities: Capital leases payable 2,150 - 2,150 2, Deferred revenue 401,354 401,354 371, Total long term liabilities 770,477 524,460 - 761,329 - 2,056,266 2,051,2 Total liabilities 920,491 577,229 1,317 931,915 34,732 2,465,684 2,336,2 Equity: Contributed capital (restated) 394,613 - 15,715 - 410,328 566,51 Investment in general fixed assets 58,493 58,493 Retained earnings (deficit) (restated) 326,421 272,749 6,813 59,406 13,238 678,627 587,7 Total equity 721,034 272,749 22,528 59,406 71,731 1,147,448 1,154,47		150.014			170.506			8,610	
Long term debt: General obligation bonds payable 79,058 - 79,058 91,573,704 1,573,704	rotal carront hachines	150,014	32,709	1,51/	170,386	34,/32	409,418	285,031	
General obligation bonds payable 79,058 - 79,058 91. Other bonds and loans payable 290,065 524,460 - 759,179 - 1,573,704 1,585,4 Other long term liabilities: Capital leases payable - 2,150 - 2,150 2, Deferred revenue 401,354 401,354 371, Total long term liabilities 7770,477 524,460 - 761,329 - 2,056,266 2,051, Total liabilities 920,491 577,229 1,317 931,915 34,732 2,465,684 2,336,236,236,336,336,336,336,336,336,33									
Other bonds and loans payable 290,065 524,460 - 759,179 - 1,573,704 1,585,600 Other long term liabilities: Capital leases payable - 2,150 - 2,150 - 2,150 2, Deferred revenue 401,354 401,354 371, Total long term liabilities 770,477 524,460 - 761,329 - 2,056,266 2,051, Total liabilities 920,491 577,229 1,317 931,915 34,732 2,465,684 2,336,250 Equity: Contributed capital (restated) 394,613 - 15,715 - 410,328 566,51 Investment in general fixed assets 58,493 58,493 Retained earnings (deficit) (restated) 326,421 272,749 6,813 59,406 13,238 678,627 587,7 Total equity 721,034 272,749 22,528 59,406 71,731 1,147,448 1,154,47 Tablibilities 920,065 524,460 - 759,179 - 1,577,704 1,585,704 Tablibilities 920,065 524,460 - 759,179 - 1,577,704									
Other long term liabilities: Capital leases payable Deferred revenue 401,354 2,150 - 2,150 2, Total long term liabilities 770,477 524,460 - 761,329 - 2,056,266 2,051, Total liabilities 920,491 577,229 1,317 931,915 34,732 2,465,684 2,336, Equity: Contributed capital (restated) 394,613 - 15,715 - 410,328 566,5 Investment in general fixed assets 58,493 58,493 Retained earnings (deficit) (restated) 326,421 272,749 6,813 59,406 13,238 678,627 587, Total equity 721,034 272,749 22,528 59,406 71,731 1,147,448 1,154,475 (2010)			-	-	-		79,058	91,181	
Other long term liabilities: 2,150 2,2150 2,2150 2,2150 2,2150 2,2150 2,2150 2,2150 2,2150 2,2150 371,324 371,324 371,324 371,324 371,325		290,065	524,460	-	759,179		1,573,704	1,585,888	
Deferred revenue 401,354 401,354 371, Total long term liabilities 770,477 524,460 - 761,329 - 2,056,266 2,051, Total liabilities 920,491 577,229 1,317 931,915 34,732 2,465,684 2,336, Equity: Contributed capital (restated) 394,613 - 15,715 410,328 566, Investment in general fixed assets 58,493 58,493 Retained earnings (deficit) (restated) 326,421 272,749 6,813 59,406 13,238 678,627 587, Total equity 721,034 272,749 22,528 59,406 71,731 1,147,448 1,154,3									
Deferred revenue		_	-	-	2,150	-	2,150	2,240	
Total long term liabilities 770,477 524,460 - 761,329 - 2,056,266 2,051, Total liabilities 920,491 577,229 1,317 931,915 34,732 2,465,684 2,336, Equity: Contributed capital (restated) 394,613 - 15,715 - 410,328 566,5 Investment in general fixed assets - 58,493 58,493 Retained earnings (deficit) (restated) 326,421 272,749 6,813 59,406 13,238 678,627 587,7 Total equity 721,034 272,749 22,528 59,406 71,731 1,147,448 1,154,3	Deferred revenue	401,354	+	-	· <u>-</u>	-		371,912	
Equity: Contributed capital (restated) 394,613 - 15,715 - 410,328 566,5 Investment in general fixed assets 58,493 58,493 Retained earnings (deficit) (restated) 326,421 272,749 6,813 59,406 13,238 678,627 587,7 Total equity 721,034 272,749 22,528 59,406 71,731 1,147,448 1,154,3	Total long term liabilities	770,477	524,460		761,329	-	2,056,266	2,051,221	
Contributed capital (restated) 394,613 - 15,715 - 410,328 566,5 Investment in general fixed assets Retained earnings (deficit) (restated) 326,421 272,749 6,813 59,406 13,238 678,627 587,7 Total equity 721,034 272,749 22,528 59,406 71,731 1,147,448 1,154,7	Total liabilities	920,491	577,229	1,317	931,915	34,732	2,465,684	2,336,252	
Contributed capital (restated) 394,613 - 15,715 - 410,328 566,5 Investment in general fixed assets Retained earnings (deficit) (restated) 326,421 272,749 6,813 59,406 13,238 678,627 587,7 Total equity 721,034 272,749 22,528 59,406 71,731 1,147,448 1,154,7	Equity:								
Investment in general fixed assets Retained earnings (deficit) (restated) 721,034	2 *	394,613	_	15.715	_	_	410 328	566 50°	
Retained earnings (deficit) (restated) 326,421 272,749 6,813 59,406 13,238 678,627 587,7 Total equity 721,034 272,749 22,528 59,406 71,731 1,147,448 1,154,2			_		_	58 403	,	200,207	
Total equity 721,034 272,749 22,528 59,406 71,731 1,147,448 1,154,2		326,421	272,749	6,813	59,406		,	587,736	
Table 1986 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	Total equity	721,034	272,749	22,528				1,154,243	
Total liabilities and equity \$ 1,641,525 849,978 23,845 991,321 106,463 3,613,132 3,490,4	Total liabilities and equity	\$ 1,641,525	849,978	23,845	991,321			3,490,495	

						Exhibit F-2
DISA	CRETELY PRESEN	TED COMPONI	ENIT LINITS			
Dist	KEILI I KESEN	IED COMI ON	ZAT UNITS			
COMB	INING STATEMEN	T OF REVENUE	S, EXPENSES			
A	ND CHANGES IN	RETAINED EAF	RNINGS			
	Voor Ended Co	ntombou 20, 200	1			
(With Cor	nparative Totals for	ptember 30, 200		0)		
(With Col	•	100s)	tember 30, 200	<u>U) </u>		
	(3)	J008)				
	Water and	Convention	Sports	Housing	Tota	
	Sewer	Center	Commission	Finance	2001	2000
Operating Revenues:						
Charges for services:						
Public	\$ 195,454	9,811	8,421	-	213,686	204,880
Federal contributions/grants	26,199	-	-	-	26,199	24,092
Primary government	15,827	- 1	- 1	- 1	15,827	16,077
Miscellaneous:						
Interest on loans	-	-	-	50,179	50,179	25,513
Total operating revenues	237,480	9,811	8,421	50,179	305,891	270,562
Operating Expenses:						
Personal services	62,055	10,919	3,330	2,783	79,087	78,707
Contractual services	76,061	2,498	3,147		81,706	68,158
Supplies	15,488	398	364	-	16,250	12,951
Occupancy	21,219	1,924	1,140	-	24,283	22,963
Depreciation	32,971	1,186	1,171	171	35,499	33,670
Miscellaneous	15,026	9,457	415	27,329	52,227	44,480
Total operating expenses	222,820	26,382	9,567	30,283	289,052	260,929
OPERATING INCOME (LOSS)	14.660	(16,571)	(1,146)	19.896	16.839	9.633
, ,	11,000	(10,871)	(1,110)	15,050	10,000	,,055
Nonoperating Revenues (Expenses):	11 202			22 200	44.502	24 107
Intergovernmental	11,202	-	-	33,380	44,582	24,197
Interest revenue	10,382	240	-	15,958	26,580	30,261
Interest expense Miscellaneous	(15,486)	-	-	(43,627)	(59,113) 180	(55,954
Total nonoperating revenues (expenses)	6,376	240	-	5,613	12,229	(1,496
Total honoperating revenues (expenses)	0,370	240		3,013	12,229	(1,490
INCOME (LOSS) BEFORE TRANSFERS	21,036	(16,331)	(1,146)	25,509	29,068	8,137
Operating transfers from primary government	-	55,851	-	-	55,851	54,524
NET INCOME (LOSS)	21,036	39,520	(1,146)	25,509	84,919	62,661
Depreciation closed to Contributed Capital	4,570	-	-	-	4,570	6,320
INCREASE (DECREASE) IN						
RETAINED EARNINGS	25,606	39,520	(1,146)	25,509	89,489	68,981
Retained Earnings						
at October 1 (restated)	300,816	233,228	7,959	33,897	575,900	507,010
Retained Earnings						
at September 30	\$ 326,422	272,748	6,813	59,406	665,389	575,991

Exhibit F-3

DISCRETELY PRESENTED COMPONENT UNITS COMBINING STATEMENT OF CASH FLOWS

Year ended September 30, 2001 (With Comparative Totals for Year Ended September 30, 2000) (\$000s)

		Water and	Convention	Sports	Housing	Tota	als
		Sewer	Center	Commission	Finance	2001	2000
Operating Activities:							
Cash receipts from customers	\$	225,470	11,721	7,827	-	245,018	253,52
Cash receipts from loans and interest		-	-	-	53,149	53,149	22,33
Other cash receipts		-	-	-	10,578	10,578	43,409
Cash payments to vendors		(119,797)	(4,995)	(6,516)	(26,757)	(158,065)	(91,70
Cash payments to employees		(55,635)	(10,786)	(3,285)	(2,783)	(72,489)	(78,766
Other cash payments Net cash provided (used)	_	50,038	(4.060)	(1.074)	(98)	(98)	
iver cash provided (ased)	_	30,038	(4,060)	(1,974)	34,089	78,093	148,79
Capital and Related							
Financing Activities:							
Acquisitions of fixed assets		(104,940)	(159,450)	(1,786)	(243)	(266,419)	(230,99
Proceeds of long term bonds		44,617	-	-	-	44,617	
Payments of long term debt		(20,386)	-	-	-	(20,386)	(16,14
Payments of interest and charges		(20,007)	-	-	-	(20,007)	(46,229
Contributions of capital		4,580	-	-	-	4,580	11,00
Net cash provided (used)	_	(96,136)	(159,450)	(1,786)	(243)	(257,615)	(282,36
Noncapital Financing Activities:							
Intergovernmental		_	_		33,290	33,290	27,50
Transfers from General Fund		_	55.851		33,250		
Mortgages and construction loans			33,031	-	(19 ()())	55,851	54,52
Proceeds of loans payable		_	-	-	(18,009)	(18,009)	(56,910
Payments of interest and charges		-	-	•	169,044	169,044	283,24
Receipts from (payments to) other funds		10.424	70.4	(0.177)	(48,415)	(48,415)	(36,903
Net cash provided	-	10,434	724 56,575	(2,177)	135,910	8,981	17,876
Title on the provided	_	10,434		(2,177)	133,910	200,742	289,338
Investing Activities:							
Receipts of interest and dividends		11,431	240	-	15,958	27,629	30,26
Payments of loans payable		-	_		(77,437)	(77,437)	(67,67)
Net cash provided	_	11,431	240	-	(61,479)	(49,808)	(37,412
INCREASE (DECREASE) IN CASH		(24,233)	(106,695)	(5,937)	108,277	(28,588)	118,357
Cash and Investments at October 1		156,687	540,687		·		
	-			17,967	567,147	1,282,488	1,196,092
Cash and Investments at September 30	\$=	132,454	433,992	12,030	675,424	1,253,900	1,314,449
Reconciliation of Operating Income (Loss)							
to Net Cash Provided by Operating							
Activities:							
Operating income (loss)	\$	14,660	(16,571)	(1,146)	19,896	16,839	9,633
Depreciation		32,971	1,186	1,171	171	35,499	33,670
Allowance for uncollectibles		· -	234	(141)		93	144
Miscellaneous nonoperating revenues		_	13,304	(* 1.)	(98)	13.206	1+-
Gain on dispositions of fixed assets		_	(13,302)	(1,603)	(70)	(14,905)	40.766
Decrease (increase) in assets:			(15,502)	(1,005)	-	(14,903)	49,765
Receivables		(6,395)	275	(453)	3,467	(2.106)	10.17
Inventories		1,263	213	• ,	•	(3,106)	13,167
Other current assets		7,591		- (7)	(2.107)	1,263	975
Increase (decrease) in liabilities:		1,391	589	(7)	(3,197)	4,976	6,597
Payables		10 770	1.046	104		10 10-	
•		10,779	1,946	134	572	13,431	13,340
Accrued liabilities		(2,026)	-	-		(2,026)	(4,194
Deferred revenue		(8,805)	812	-	13,278	5,285	33,775
Other current liabilities	_	50.000	7,467	71	 	7,538	(8,080
Net cash provided (used)	_	50,038	(4,060)	(1,974)	34,089	78,093	148,792

Supporting Schedules Financial Section

SUPPORTING SCHEDULES

Supporting schedules are financial presentations used to aggregate and present in greater detail information spread throughout the financial statements and to present additional information not disclosed in GAAP statements.

Supporting budgetary schedules are presented to demonstrate budgetary compliance with the legally adopted operating budget that includes the General Fund, Enterprise fund component units, and the administrative costs of the Pension Trust.

Supporting schedules of financial operation and activity, which exclude pension trust funds, are aggregated using the flow of financial resources measurement focus and the accrual basis of accounting. With this measurement focus, all capital asset and debt transactions are presented in the schedules and depreciation of fixed assets is not reported as an expense. General Fund and special revenue fund purchases of equipment are included in functional expenditures. Under the accrual basis of accounting, revenues are recognized when earned and expenditures, except accreted interest, are recognized when the related liabilities are incurred. The results of operations are reclassified in conformity with generally accepted accounting principles in order to provide reconciliation with the general purpose financial statements.

A supporting schedule presents the comparative cash flows of the general fund, reconciled to the operating excess (deficiency).

Exhibit G-1

FINANCIAL REPORTING ENTITY SCHEDULE OF BUDGETARY BASIS EXPENDITURES

		Budş	get		
		Original	Revised	Actual	Variance
Governmental direction and support:				-	
City Council	\$	12,124	14,351	14,139	21:
DC Auditor	•	1,283	1,321	1,274	4
Advisory neighborhood commissions		748	749	593	150
Mayor		7,467	6,826	6,364	462
Executive secretary		1,946	2,361	2,322	39
Citywide call center		-	575	551	2
City administrator		23,386	30,872	15,606	15,26
Personnel Human resource development		11,285	11,460	10,112	1,34
Finance and resource management		2,744 2,153	3,809	3,673	13
Contracts and procurement		15,337	8,571 13,112	8,022 12,717	54:
Chief technology officer		11,770	11,579	13,678	39: (2,09:
Property management		8,550	25,179	23,543	1,63
Contract appeals		734	739	738	1,050
Elections and ethics		3,250	3,387	3,266	12
Campaign finance		1,209	1,275	1,260	1:
Public employee relations		652	636	586	50
Employee appeals		1,434	1,459	1,400	59
Council of governments		367	367	367	-
Inspector general		12,399	12,659	11,653	1,000
Chief financial officer	_	76,933	89,645	85,032	4,613
Total governmental direction and support	_	195,771	240,932	216,896	24,030
Economic development and regulation:					
Business services and economic development		26,753	37,063	21,353	15,710
Office of zoning		1,763	1,844	1,813	31
Housing and community development		48,273	117,983	53,804	64,179
Employment services		80,812	98,759	60,058	38,701
Appeals and review		244	251	240	11
Real property assessment and appeals Consumer and regulatory affairs		300	318	283	35
Office of banks and financial institutions		26,513 1,869	28,059 6,869	25,003	3,056
Public services commission		5,678	6,312	2,251 6,093	4,618 219
Office of people's counsel		3,020	3,164	3,052	112
Insurance regulation		7,359	8,101	7,518	583
Office of cable TV		3,054	8,082	7,687	395
Total economic development and regulation	_	205,638	316,805	189,155	127,650
Public safety and justice:					
Police		303,412	334,838	319,501	15,337
Fire and emergency medical services		116,596	129,566	129,216	350
Police and firefighter retirement contribution		49,000	49,000	49,000	-
Corporation counsel		45,965	53,821	46,786	7,035
Payment of settlements and judgments		23,450	26,690	25,881	809
Corrections		212,993	221,267	212,495	8,772
National guard		2,326	2,534	2,044	490
Emergency preparedness		2,978	11,206	9,727	1,479
Judicial disabilities and tenure		169	172	165	7
Judicial nomination		90	94	84	10
Citizen complaint review board		857	1,314	1,117	197
Adivsory commission on sentencing Office of the Chief Medical Examiner		733	735	392	343
Total public safety and justice	_	3,977 762,546	4,467	4,411	56
Total public safety and justice	_	702,540	835,704	800,819	34,885
Public education system:					
Public schools		769,943	806,309	817,227	(10,918
FY02 public school expenditure		65,862	9,768	9,768	-
Teachers' retirement contribution		200	200	200	-
State education office		1,679	30,405	26,841	3,564
DC resident tuition		17,000	10,569	10,569	-
Public charter schools		105,000	105,000	104,984	16
FY02 public charter school expenditure		35,564	31,884	31,884	-
University Public library		44,691	47,132	46,933	199
Arts and humanities		26,459	28,277	27,066	1,211
	_	2,204	2,633	2,310	323
Total public education system		1,068,602	1,072,177	1,077,782	(5,60

Exhibit G-1

FINANCIAL REPORTING ENTITY SCHEDULE OF BUDGETARY BASIS EXPENDITURES

		(\$000s)			
		Budg			
		Original	Revised	Actual	Variance
Human support services:					
Human development	\$	384,840	421,168	387,918	33,250
Health		1,014,881	1,176,726	1,110,207	66,519
Recreation and parks		28,855	30,212	27,889	2,323
Aging		19,131	20,605	19,721	884
Public benefit corporation payment		45,313	45,313	45,313	-
PBC transition		-	91,599	91,599	-
Unemployment compensation contribution		6,199	4,199	3,838	361
Employee disability compensation		25,836	29,636	27,805	1,831
Human rights and minority business opportunity		1,407	1,666	1,237	429
Children investment trust		-	5,000	5,000	-
Latino affairs		882	2,386	2,307	79
Energy		4,860	11,085	8,373	2,712
Commission on Women		3,450	983	983	-
Section 103 payment	_			11,000	(11,000)
Total human support services	-	1,535,654	1,840,578	1,743,190	97,388
Public works:					
Public works		108,589	109,307	104,351	4,956
Department of motor vehicles		27,825	30,194	27,204	2,990
Taxicab commission		673	2,467	770	1,697
Washington metropolitan area transit commission		82	82	82	-
Washington metropolitan area transit authority		138,073	163,073	163,073	-
School transit subsidy	-	3,000	3,000	2,973	27
Total public works	-	278,242	308,123	298,453	9,670
Receiverships:					
Child and family services		166,652	186,090	177,244	8,846
Incentives for adoption of children		-	57	57	-,
Dept of mental health		210,569	225,526	287,336	(61,810)
Medical receiver	_	12,307	10,823	10,820	3
Total receiverships	_	389,528	422,496	475,457	(52,961)
Other:					
Reserve		150,000	45,500	_	45,500
Repayment of bonds and interest		243,238	236,338	228,364	7,974
Repayment of general fund deficit bonds		39,300	39,300	38,366	934
Interest on short term borrowing		1,140	1,140	, -	1,140
Presidential inauguration		5,961	5,948	5,755	193
Certificates of participation		7,950	7,950	7,929	21
Wilson Building		8,409	10,341	9,897	444
Optical and dental insurance		2,675	2,675		2,675
Management supervisory service		13,200	3,416	_	3,416
Tobacco Settlement Trust Fund Transfer Payment		61,406	61,406	-	61,406
Water and sewer authority		230,614	232,765	205,803	26,962
Washington aqueduct		45,091	45,091	-	45,091
Lottery and games		223,200	233,999	227,089	6,910
Sports commission		10,968	10,968	3,330	7,638
Public benefit corporation operations		78,235	78,235	85,082	(6,847)
Retirement board administration		11,414	11,414	6,748	4,666
Correctional industries		1,808	1,842	1,198	644
Washington convention center operations		52,726	52,726	24,874	27,852
Refunded Bonds Workforce investment		-		617,230	(617,230)
Financial responsibility authority		0.140	4,813	-	4,813
Total other	_	3,140	3,140	3,140	-
Operational improvement savings	_	1,190,475	1,089,007	1,464,805	(375,798)
		(10,000)	(7,605)	-	(7,605)
Management reform savings		(37,000)		-	-
Cafeteria Plan Savings	_	(5,000)	(4,748)		(4,748)
Total savings	<u> </u>	(52,000)	(12,353)	-	(12,353)
Total budget	\$	5,574,456	6,113,469	6,266,557	(153,088)

Exhibit G-2

FINANCIAL REPORTING ENTITY

SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS

		· <u>· · · · · · · · · · · · · · · · · · </u>	Local S	ource			Federal	Grants	
		Original Budget	Revised Budget	Actual	Variance	Original	Revised		
		Duaget	Dauget	Actual	variance	Budget	Budget	Actual	Variance
General Fund:									
Revenues	\$	3,404,158	3,617,610	4,371,889	(754,279)	1,292,668	1,597,625	1,307,991	289,634
Expenditures and PL 106-113 productivity savings		-				-	-	-	,
Excess (Deficiency)		3,404,158	3,617,610	4,371,889	(754,279)	1,292,668	1,597,625	1,307,991	289,634
Water and Sewer Utility:									
Water and Sewer Authority:									
Revenues		_	_	_					
Expenditures		-	_	_	_	-	-	-	-
Excess (Deficiency)	_								
Washington Aqueduct:									
Revenues		_							
Expenditures		-	-	-	-	-	-	-	-
Excess (Deficiency)	_	 .			 .				-
Excess (Beliefelicy)	_				 .				
Total Water and Sewer Utility:									
Revenues		_	_	_	_	_			
Expenditures		_	_	_			-	-	-
Excess (Deficiency)	******		-		 -				
	-					· · · · · · · · · · · · · · · · · · ·			 -
Lottery and Games:									
Revenues		-	-	-	_	-	_		_
Expenditures		-	-	-		-	-	_	_
Excess (Deficiency)	_						 .		
					 .				
Sports Commission:									
Revenues		-	-	-	-	_	_	_	
Expenditures			_	-	_	-	_	_	_
Excess (Deficiency)	_								-
Public Benefit Corp. Operations:									
Revenues		_		_					
Expenditures		_	-	_	-	-	-	-	-
Excess (Deficiency)			 -		 -		 .		
•			-						
Retirement Board Administration:									
Revenues		-	- *	_	_	-	_		
Expenditures		-	_		_	_	_	-	-
Excess (Deficiency)				 					
							 .	 -	
Correctional Industries:									
Revenues		-	-	-	_	-	_		_
Expenditures		-	-	-	_	_	-	_	
Excess (Deficiency)									
									
Vashington Convention Center Operations:									
Revenues		-	-	-	-	-		_	_
Expenditures		-		-	-	_	_	_	_
Excess (Deficiency)						-			
									
otal:									
Revenues		3,404,158	3,617,610	4,371,889	(754,279)	1,292,668	1,597,625	1,307,991	289,634
Expenditures and PL 106-113 deficit reduction				-					
Excess (Deficiency)	\$	3,404,158	3,617,610	4,371,889	(754,279)	1,292,668	1,597,625	1,307,991	289,634
					<u> </u>	.,=,=,000	2,000	A30013221	202,034

Exhibit G-2

FINANCIAL REPORTING ENTITY

SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS

Secretar Fund: Secretar Sec			Private an	d Other			To	tal	
Concern Fund: Section			Revised		_	Original	Revised		
Revenues S 275,523 357,829 288,169 69,60 4,972,349 5,573,064 5,968,049 (94.5)		Budget	Budget	Actual	Variance	Budget	Budget	Actual	Variance
Revenues S 275,523 357,829 288,169 69,600 4,972,349 5,573,064 5,968,049 (94.5)	General Fund:								
Expenditures and PL 10-113 productivity savings Excess (Deficiency) 275,523 357,829 288,169 69,669 49/72,409 5,573,664 5,968,049 (384.5 384.5		275.523	357 829	288 169	69.660	4 072 340	5 572 064	5 069 040	(204.095)
Water and Sewer Utility:		275,525	337,023	200,109	09,000	4,912,349	3,373,004	3,968,049	(394,985)
Water and Sewer Utility: Water and Sewer Authority: Revenues 230,614 232,765 205,803 26,962 230,614 232,765 205,803 26,500 230,614 232,765 205,803 2		275,523	357.829	288.169	69,660	4 972 349	5 573 064	5 968 049	(394,985)
Water and Sever Authority: Revenues 230,614 232,765 205,803 26,962 230,614 232,765 24,874 27,852 230,614 232,765 205,803 26,962 230,614 232,765 205,803 26,962 230,614 232,765 205,803 26,962 230,614 232,765 205,803 26,962 230,614 232,765 205,803 26,962 230,614 232,765 205,803 26,962 230,614 232,765 205,803 26,962 230,962 230,962 27,855 235,963 27,055 27,855 235,903 27,055 27,855 235,903 27,055 233,995 27,855 233,995 27,855 233,995 227,855 233,995 227,855 233,995 227,855 233,995 227,855 233,995 227,855 233,995 227,855 233,995 227,855 233,995 227,855 233,995 227,855 233,995 237,						1,5 1 2,5 15	3,373,004	3,700,047	(324,983)
Revenues 230,614 232,765 205,803 26,962 230,614 232,765 205,803 26,962 230,614 232,765 205,803 26,962 230,614 232,765 205,803 26,962 230,614 232,765 205,803 26,962 230,614 232,765 205,803 26,962 230,614 232,765 205,803 26,962 230,614 232,765 205,803 26,962 230,614 232,765 205,803 26,962 230,614 232,765 205,803 26,962 230,614 232,765 205,803 26,962 230,614 232,765 205,803 26,962 230,614 232,765 205,803 245,091 45,0	*								
Expenditures 230,614 232,765 205,803 20,962 230,614 222,765 205,803 20,985 20,9									
Expenditures 230,614 232,765 205,803 26,962 230,614 232,765 205,803 26,962 Excess (Deficiency) Washington Aqueduct: Revenues 45,091 45	Revenues	230,614	232,765	205,803	26,962	230,614	232,765	205.803	26,962
Washington Aqueduct: Revenues	Expenditures	230,614	232,765	205,803	26,962	230,614			26,962
Revenues	Excess (Deficiency)	-		~					
Revenues	Washington A quadwate								
Expenditures 45,091 45,		45 001	45 001		45 001	45.004	47.004		
Total Water and Sewer Utility: Revenues 275,705 277,856 205,803 72,053 275,705 277,856 205,803 72,05 Excess (Deficiency) Lottery and Games: Revenues 223,200 233,999 227,089 6,910 223,200 233,999 227,089 6,9 Expenditures 223,200 233,999 227,089 6,910 223,200 233,999 227,089 6,9 Expenditures 223,200 233,999 227,089 6,910 223,200 233,999 227,089 6,9 Expenditures 10,968 10,968 3,330 7,638 10,968 10,968 3,330 7,6 Expenditures 10,968 10,968 3,330 7,638 10,968 10,968 3,330 7,6 Expenditures 10,968 10,968 3,330 7,638 10,968 10,968 3,330 7,6 Expenditures 10,968 10,968 3,330 7,638 10,968 10,968 3,330 7,6 Expenditures 10,968 10,968 3,330 7,638 10,96		,		-				-	45,091
Total Water and Sewer Utility: Revenues		45,091	43,091		45,091		45,091		45,091
Revenues 275,705 277,856 205,803 72,05 275,705 277,856 205,803 72,05 205,803 72,05 277,856 205,803 72,05 277,856 205,803 72,05 277,856 205,803 72,05 277,856 205,803 72,05 205,803	Excess (Deficiency)	-		····				-	
Expenditures 275,705 277,856 205,803 72,053 275,705 277,856 275,705 277,856 205,803 72,053 275,705 277,856 205,803 275,705 277,856 205,803 275,705 277,856 275,705 277,856 275,705 277,856 275,705 277,856 275,705 277,856 275,705 277,856 275,705 277,856 275,705 277,856 275,705 277,856 275,705 277,856 275,705 27	Total Water and Sewer Utility:								
Expenditures 275,705 277,856 205,803 72,05 277,856 233,999 227,089 6,9	Revenues	275,705	277.856	205.803	72.053	275 705	277 856	205.803	72.053
Excess (Deficiency) Lottery and Games: Revenues 223,200 233,999 227,089 6,910 233,999 227,089 6,910 233,999 227,089 23,999 23,08	Expenditures	275,705							
Contery and Games: Revenues 223,200 233,999 227,089 6,910 233,200 233,999 227,089 6,910 223,200 233,999 227,089 6,910 223,200 233,999 227,089 6,910 223,200 233,999 227,089 6,910 223,200 233,999 227,089 6,910 223,200 233,999 227,089 6,910 223,200 233,999 227,089 6,910 223,200 233,999 227,089 6,910 223,200 233,999 227,089 6,910 223,200 233,999 227,089 6,910 223,200 233,999 227,089 6,910 223,200 233,999 227,08	Excess (Deficiency)								72,033
Revenues 223,200 233,999 227,089 6,910 223,200 233,999 227,089 6,950	.								-
Expenditures 223,200 233,999 227,089 6,910 225,200 233,999 227,089 6,9 6,9 6,9 6,9 6,9 6,9 6,9 6,9 6,9 6,									
Excess (Deficiency) Exception Excess (Deficiency) Exception					,	223,200	233,999	227,089	6,910
Sports Commission: Revenues 10,968 10,968 3,330 7,638 10,968 10,968 3,330 7,638 10,968 10,968 3,330 7,638 10,968 10,968 3,330 7,638 10,968 10,968 3,330 7,638 10,968 10,968 3,330 7,638 10,968 10,968 3,330 7,638 10,968 10,968 3,330 7,68 10,968 10,968 3,330 7,68 10,968 10,968 3,330 7,68 10,968 10,968 10,968 3,330 7,68 10,96	<u>r</u>	223,200	233,999	227,089	6,910	223,200	233,999	227,089	6,910
Revenues	Excess (Deficiency)	-	 .	-	-				
Revenues	Sports Commission:								
Expenditures 10,968 10,968 3,330 7,638 10,968 10,968 3,330 7,6 Excess (Deficiency) 7,638 10,968 10,968 3,330 7,6 Expenditures 7,8235 7,8235 85,082 (6,847) 7,8235 7,8235 85,082 (6,847) Expenditures Revenues 11,414 11,414 6,748 4,666 11,414 11,414 11,414 6,748 4,666 11,414 11,414 11,414		10.968	10 968	3 330	7 638	10.068	10.069	2 220	7 (20
Public Benefit Corp. Operations: Revenues 78,235 78,235 85,082 (6,847) 78,235 85,082 (6,847) 85,082 85,0									
Public Benefit Corp. Operations: Revenues 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 78,235 85,082 (6,847) 78,235 78,235 78,235 85,082 (6,847) 78,235 78,235 78,235 78,235 85,082 (6,847) 78,235 7						10,908			7,638
Revenues 78,235 78,235 85,082 (6,847) 78,235									
Expenditures 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847) 78,235 78,235 85,082 (6,847)									
Excess (Deficiency) Retirement Board Administration: Revenues 11,414 11,414 6,748 4,666 11,414 11,414 6,748 4,666 Expenditures Excess (Deficiency) Correctional Industries: Revenues 1,808 1,808 1,808 1,198 610 1,808 1,808 1,198 610 1,808 1,808 1,198 610 1,808 1,808 1,198 610 1,808 1,808 1,198 610 1,808 1,808 1,198 610 1,808 1,808 1,198 610 1,808 1,808 1,198 610 1,808 1,808 1,808 1,198 610 1,808 1,908 1,808 1,808 1,908 1,808 1,808 1,908 1,808 1,808 1,908 1,808 1,808 1,908 1,808 1,908 1,808 1,908 1,808 1,908 1,808 1,908 1,808 1,808 1,908 1,808 1,908 1,808 1,908 1,808 1,908 1,808 1,908 1,908 1,808 1,908 1,808 1,908 1,908 1,808 1,908 1,808 1,908 1,808 1,908 1,808 1,908 1,908 1,808 1,908 1,908 1,808 1,908 1,908 1,808					(6,847)	78,235	78,235	85,082	(6,847)
Retirement Board Administration: Revenues 11,414 11,414 6,748 4,666 11,414 11,414 6,748 4,66 Expenditures (11,414 11,414 6,748 4,666 11,414 11,414 6,748 4,66 Excess (Deficiency) Correctional Industries: Revenues 1,808 1,808 1,198 610 1,808 1,808 1,198 6 Expenditures 1,808 1,808 1,198 610 1,808 1,808 1,198 6 Expenditures (1,808 1,808 1,198 610 1,808 1,808 1,198 6 Expenditures (1,808 1,808 1,198 610 1,808 1,808 1,198 6 Expenditures (1,808 1,808 1,198 610 1,808 1,808 1,198 6 Excess (Deficiency) Washington Convention Center Operations: Revenues 52,726 52,726 24,874 27,852 52,726 52,726 24,874 27,852 Expenditures (1,808 1,808 1,808 1,988 1	*		78,235	85,082	(6,847)	78,235	78,235	85,082	(6,847)
Revenues 11,414 11,414 6,748 4,666 11,414 11,414 6,748 4,666 Expenditures 11,414 11,414 11,414 6,748 4,666 Expenditures (Deficiency)	Excess (Deficiency)						-		
Revenues 11,414 11,414 6,748 4,666 11,414 11,414 6,748 4,666 Expenditures (Deficiency) 11,414 11,414 6,748 4,666 11,414 11,414 6,748 4,666 Expenditures (Deficiency)	Retirement Board Administration								
Expenditures		11 414	11 414	6.748	1 666	11 414	11 414	6740	1.000
Excess (Deficiency) Correctional Industries: Revenues									4,666
Correctional Industries: Revenues	•								4,666
Revenues 1,808 1,808 1,198 610 1,808 1,308 1,198 6 Expenditures (1,808 1,808 1,808 1,198 610 1,808 1,808 1,198 6 Expenditures (1,808 1,808 1,808 1,198 610 1,808 1,808 1,198 6 Excess (Deficiency)	-								
Expenditures 1,808 1,808 1,198 610 1,808 1,808 1,198 6 Excess (Deficiency) Washington Convention Center Operations: Revenues 52,726 52,726 24,874 27,852 52,726 52,726 24,874 27,855 Expenditures 52,726 52,726 24,874 27,852 52,726 52,726 24,874 27,855 Excess (Deficiency) Total: Revenues 929,579 1,024,835 842,293 182,542 5,626,405 6,240,070 6,522,173 (282,105) Expenditures and PL 106-113 deficit reduction 654,056 667,006 554,124 112,882 654,056 667,006 554,124 112,885									
Excess (Deficiency) Washington Convention Center Operations: Revenues Expenditures Expenditures Excess (Deficiency) Total: Revenues 829,579 1,024,835 1,505 1,6					610	1,808	1,808	1,198	610
Washington Convention Center Operations: Revenues 52,726 52,726 24,874 27,852 52,726 52,726 24,874 27,852 Expenditures 52,726 52,726 24,874 27,852 52,726 52,726 24,874 27,852 Excess (Deficiency) Total: Revenues Revenues 929,579 1,024,835 842,293 182,542 5,626,405 6,240,070 6,522,173 (282,102) Expenditures and PL 106-113 deficit reduction 654,056 667,006 554,124 112,882 654,056 667,006 554,124 112,882	*	1,808	1,808	1,198	610	1,808	1,808	1,198	610
Revenues 52,726 52,726 24,874 27,852 52,726 52,726 24,874 27,852 Expenditures 52,726 52,726 52,726 52,726 24,874 27,852 Expenditures (Deficiency) 52,726 52,726 52,726 52,726 24,874 27,852 (Deficiency) 52,726 52,726 52,726 24,874 27,852 (Deficiency) 52,726 52,726 52,726 52,726 24,874 27,852 (Deficiency) 52,726 52,726 52,726 52,726 52,726 (Deficiency) 52,726 52,726 52,726 52,726 52,726 (Deficiency) 52,726 52,726 52,726 52,726 52,726 (Deficiency) 52,726 52,726 52,726 52,726 (Deficiency) 52,726 52,726 52,726 52,726 52,726 (Deficiency) 52,726 52,726 52,726 52,726 52,726 (Deficiency) 52,726 52,726 52,726 (Deficiency) 52,726 52,726 (Deficiency)	Excess (Deficiency)								-
Revenues 52,726 52,726 24,874 27,852 52,726 52,726 24,874 27,852 Expenditures 52,726 52,726 52,726 52,726 24,874 27,852 Expenditures (Deficiency) 52,726 52,726 52,726 52,726 24,874 27,852 (Deficiency) 52,726 52,726 52,726 24,874 27,852 (Deficiency) 52,726 52,726 52,726 52,726 24,874 27,852 (Deficiency) 52,726 52,726 52,726 52,726 52,726 (Deficiency) 52,726 52,726 52,726 52,726 52,726 (Deficiency) 52,726 52,726 52,726 52,726 52,726 (Deficiency) 52,726 52,726 52,726 52,726 (Deficiency) 52,726 52,726 52,726 52,726 52,726 (Deficiency) 52,726 52,726 52,726 52,726 52,726 (Deficiency) 52,726 52,726 52,726 (Deficiency) 52,726 52,726 (Deficiency)	Washington Convention Center Operations								
Expenditures 52,726 52,726 24,874 27,852 52,726 52,726 24,874 27,852 Excess (Deficiency) Total: Revenues 929,579 1,024,835 842,293 182,542 5,626,405 6,240,070 6,522,173 (282,10 Expenditures and PL 106-113 deficit reduction 654,056 667,006 554,124 112,882 654,056 667,006 554,124 112,882		52 726	52 726	24 874	27 852	50 706	F0 706	04.074	27.052
Excess (Deficiency) Cotal: Revenues									27,852
Total: Revenues 929,579 1,024,835 842,293 182,542 5,626,405 6,240,070 6,522,173 (282,10) Expenditures and PL 106-113 deficit reduction 654,056 667,006 554,124 112,882 654,056 667,006 554,124 112,88				24,074	41,032	32,720	32,726	24,874	27,852
Revenues 929,579 1,024,835 842,293 182,542 5,626,405 6,240,070 6,522,173 (282,103) Expenditures and PL 106-113 deficit reduction 654,056 667,006 554,124 112,882 654,056 667,006 554,124 112,882	•				· · · · · · · · · · · · · · · · · · ·	 .	 .	-	
Expenditures and PL 106-113 deficit reduction 654,056 667,006 554,124 112,882 654,056 667,006 554,124 112,882									
Expenditures and PL 106-113 deficit reduction 654,056 667,006 554,124 112,882 654,056 667,006 554,124 112,882				842,293	182,542	5,626,405	6,240,070	6,522,173	(282,103)
Every (Deficiency) 6 000 500 000 000 000 000	*		667,006	554,124	112,882	654,056	667,006		112,882
20173 PAN (MA) 7 96X (MA) 7 96X (MA) 730A Q1	Excess (Deficiency) \$	275,523	357,829	288,169	69,660	4,972,349	5,573,064	5,968,049	(394,985)

Exhibit G-3

FINANCIAL REPORTING ENTITY COMBINED SCHEDULE OF BUDGET REVISIONS

				Local Source				Feder	al Grants	
		Original	Initial	Repro-	Other	Revised	Original	Initial	Revenue	Revised
_		Budget	Allocation	gramming	Allocations	Budget	Budget	Allocation	Change	Budget
Revenues and Sources:										
Taxes:										
Property taxes	\$	644,360	-	-	47,073	691,433	-	*	-	-
Sales and use taxes		651,230	-	*	45,953	697,183	-	-	-	-
Income taxes		1,291,179	-	-	129,294	1,420,473	-	-	-	-
Other taxes	_	331,660			67,658	399,318				
Total taxes		2,918,429	-	-	289,978	3,208,407	-	-	-	-
Licenses and permits		37,095	-	-	4,070	41,165	-	-	-	-
Fines and forfeits		67,716	-	-	(14,726)	52,990	-	-	-	-
Charges for services		61,528	-	-	1,547	63,075	-	-	-	-
Miscellaneous		220,279	-	**	(67,351)	152,928	-	-	-	-
Private & Other		-	-	*	-	-	-	-	-	-
Federal contributions		30,111	-	-	(66)	30,045	-	-	-	-
Operating grants		-	-	~	-	-	1,292,668	•	304,957	1,597,62
Transfer in from Lottery Board	_	69,000				69,000				
Total revenues and sources	-	3,404,158			213,452	3,617,610	1,292,668		304,957	1,597,62
Expenditures and Uses:										
Governmental direction and support		162,172	(6,200)	25,627	558	182,157	20,424	_	8,117	28,54
Economic development and regulation		53,562	(3,426)	6,298	183	56,617	92,378	_	59,522	151,900
Public safety and justice		591,565	(7,209)	58,357	127	642,840	24,950	_	14,569	39,519
Public education system		824,867	508	32,220	1,714	859,309	134,444	_	24,617	159,06
Public School FY02 Expenditure		101,426	-	(59,774)	· -	41,652		_	24,027	155,00
Human support services		637,347	(11,687)	134,329	22	760,011	881,589		184,323	1,065,912
Public works		265,078	(5,545)	28,035	-	287,568	3,328		1,629	4,95
Receiverships		234,913	-	18,743	691	254,347	135,555	_	12,180	147,735
Workforce investments		_	-	4,813	-	4,813	100,000	_	12,100	147,73.
Tobacco Settlement Trust Fund Transfer		61,406	-	· -	_	61,406	_	_		-
Wilson Building		8,409	-	1,932	_	10,341	_		_	-
Reserve		150,000	_	(104,500)	_	45,500		_	-	-
Financial Responsibility Authority			_	-	_	-	_			-
Repayment of bonds and interest		243,238		(6,900)	-	236,338		_	-	-
Repayment of General Fund deficit bonds		39,300			-	39,300	_	_		
Interest on short term borrowing		1,140	-	-	_	1,140		_		
Certificates of participation		7,950	_	_		7,950	_		-	-
Optical and Dental Insurance		2,675	-		_	2,675	_		_	-
Presidential Inauguration		5,961		-	(13)	5,948	_	_		-
Water and Sewer Authority		-		-	-	-	-	_		-
Washington Aqueduct			_	-	_	_	_		-	
Lottery and Games		-		-	-	_		_	-	-
Sports Commission		-	-	-	_	_	_		_	~
Public Benefit Corporation operations		-	_	_		_		_		_
Retirement Board administration		-	-	-	_	_		_	-	-
Correctional Industries		-	-	34		34	_		-	-
Washington Convention Center operations		-	**	-	-	-	_			-
Management Supervisory Service		13,200	-	-	(9,784)	3,416	-	-	-	-
Total expenditures and uses	-	3,404,209	(33,559)	139,214	(6,502)	3,503,362	1,292,668		304,957	1,597,625
	_						2,22,2,000		304,237	1,097,020
Subtotal		(51)	33,559	(139,214)	219,954	114,248	-	-	*	-
Operational Improvement Savings		10,000	-	(2,395)	-	7,605	-	-	-	_
Management Reform Savings		37,000	-	-	(37,000)	-		_	_	_
Cafeteria Plan Savings		5,000	-	(252)		4,748	-	_	-	
Total PL 106-113 Savings		52,000	-	(2,647)	(37,000)	12,353		· -		
Excess (Deficiency) of Revenues					<u> </u>					
and Sources Over (Under)		F= 040	a							
Expenditures and Uses	\$	51,949	33,559	(141,861)	182,954	126,601		-	-	

Exhibit G-3

FINANCIAL REPORTING ENTITY

COMBINED SCHEDULE OF BUDGET REVISIONS

			und Other	· · · · · · · · · · · · · · · · · · ·			To	tal		
	Original Budget	Initial Allocation	Revenue Change	Revised Budget	Original Budget	Initial	Repro-	Revenue	Other	Revised
	Dadget	Asiocation	Cuange	Budget	Budget	Allocation	gramming	Change	Allocations	Budget
Revenues and Sources:										
Taxes:										
Property taxes \$	•	-	-	-	644,360	-	-	-	47,073	691,4
Sales and use taxes	-	-	-	-	651,230	-	-	-	45,953	697,
Income taxes	-	-	-	-	1,291,179	-	-	-	129,294	1,420,4
Other taxes				-	331,660			_	67,658	399,3
Total taxes	=	-	-	-	2,918,429	-	-	-	289,978	3,208,4
Licenses and permits	-	-	-	-	37,095		*	-	4,070	41,
Fines and forfeits	-	-	-	-	67,716	-	-	-	(14,726)	52,9
Charges for services	-	-	-	-	61,528	-	-	-	1,547	63,
Miscellaneous	-	-	-	-	220,279	-	-	-	(67,351)	152,5
Private & Other	929,579	-	95,256	1,024,835	929,579	-	-	95,256	-	1,024,
Federal contributions	-	-	-	-	30,111	-	-	-	(66)	30,0
Operating grants	-	-	-	-	1,292,668	_		304,957		1,597,6
Transfer in from Lottery Board				-	69,000	-	-	_	-	69,0
Total revenues and sources	929,579		95,256	1,024,835	5,626,405			400,213	213,452	6,240,
expenditures and Uses:										
Governmental direction and support	13,175	_	17,059	30,234	195,771	(6,200)	25,627	25,176	558	0.40
Economic development and regulation	59,698	-	48,590	108,288	205,638	(3,426)	6,298			240,
Public safety and justice	146,031	_	7,314	153,345	762,546			108,112	183	316,
Public education system	7,865	_	4,290	12,155	967,176	(7,209) 508	58,357	21,883	127	835,
Public School FY02 Expenditure	-,000		4,250	12,133		308	32,220	28,907	1,714	1,030,
Human support services	16,718	_	(2,063)	14,655	101,426	(11 (07)	(59,774)	-		41,
Public works	9,836		5,762	15,598	1,535,654	(11,687)	134,329	182,260	22	1,840,
Receiverships	19,060	-	1,354		278,242	(5,545)	28,035	7,391	-	308,
Workforce investments	19,000	-	1,334	20,414	389,528	-	18,743	13,534	691	422,4
Tobacco Settlement Trust Fund Transfer	"	•	-	-	-	-	4,813	-	-	4,8
Wilson Building	-	-	-	-	61,406	-	-	-	-	61,4
Reserve	-	-	-	-	8,409	-	1,932	-	-	10,3
Financial Responsibility Authority	2.140	-	-		150,000		(104,500)	-	-	45,5
Repayment of bonds and interest	3,140	-	-	3,140	3,140	-	-	-	-	3,1
* *	-	-	-	-	243,238	-	(6,900)	-	-	236,3
Repayment of General Fund deficit bonds	-	-	~	-	39,300	-	-	-	-	39,3
Interest on short term borrowing	-	~	-	-	1,140	-	-		-	1,1
Certificates of participation	-	-	-	-	7,950	-	-	-	-	7,9
Optical and Dental Insurance	-	-	-	-	2,675	-	-	-	-	2,6
Presidential Inauguration	-	-	-	-	5,961	-	-	-	(13)	5,9
Water and Sewer Authority	230,614	-	2,151	232,765	230,614	-	-	2,151	-	232,7
Washington Aqueduct	45,091	-	-	45,091	45,091	-	-		-	45,0
Lottery and Games	223,200	-	10,799	233,999	223,200	-	_	10,799	_	233,9
Sports Commission	10,968	-	-	10,968	10,968	-		-	-	10,9
Public Benefit Corporation operations	78,235	-	-	78,235	78,235	-	_	_	_	78,2
Retirement Board administration	11,414	-	-	11,414	11,414	_	_	_		11,4
Correctional Industries	1,808	_		1,808	1,808	_	34	_	-	1,4
Washington Convention Center operations	52,726	-	_	52,726	52,726	_			•	52,7
Management Supervisory Service	-	-	-	-	13,200	-	-	-	(9,784)	3,4
Total expenditures and uses	929,579		95,256	1,024,835	5,626,456	(33,559)	139,214	400,213	(6.502)	<u> </u>
· ·						(33,337)	1.37,414	400,413	(6,502)	6,125,8
Subtotal	-	-	-	-	(51)	33,559	(139,214)	-	219,954	114,2
PL 106-113 General Supply Schedule Savings	-	-	-	-	10,000	-	(2,395)	-	_	7,6
PL 106-113 Management Reform Savings	-	-	-	-	37,000	~	/	_	(37,000)	7,0
Cafeteria Plan Savings			-		5,000		(252)	_	(57,000)	4,7
Total PL 106-113 Savings	-			-	52,000		(2,647)	 _	(27,000)	
xcess (Deficiency) of Revenues and Sources Over (Under)					32,000	-	(2,047)	-	(37,000)	12,3
Expenditures and Uses \$	-	_	_	_	51,949	33,559	(141,861)		193.054	107
· ·			=		21,247	33,239	(141,001)		182,954	126,6

Exhibit G-4

FINANCIAL REPORTING ENTITY

COMBINING SCHEDULE OF FINANCIAL OPERATIONS

Year Ended September 30, 2001 (With Comparative Totals for Year Ended September 30, 2000) (\$000s)

		Special										
	General	Revenue Fund	Capital Projects	Lottery and Games	Unemployment Compensation	Water and Sewer	Convention Center	Sports Commission	Housing Finance	University	Totals 2001	als 2000
Revenues:												
Taxes	\$ 3,316,379	•	•	1	99,945		•	,	,	,	3,416,324	3 236 117
Licenses and permits	42,829	ı	1	,		1	ı		,	,	42.829	44.446
Fines and forfeits	58,223		ı	1	,	r	1	i	1	,	58,223	54.865
Charges for services	182,473	,	1	224,884	•	237,480	9,811	8,421	50,179	74.625	787.873	749.680
Benefit contributions	•		•	•	13,424	•		. '	. '		13,424	8.721
Miscellaneous	253,706	28,342	•	1,479	17,927	10,382	240		15,958	5,146	333,180	260,003
Federal contributions/grants	1,611,705	•		•			•		33,380	10,920	1,656,005	1,728,587
Transfers from other funds	86,858	50,498	75,829	•	1	11,202	55,851	•		781	281,019	315,681
Total revenues	5,552,173	78,840	75,829	226,363	131,296	259,064	65,902	8,421	99,517	91,472	6,588,877	6,398,100
Expenditures:												
General direction	275,739	20,675	٠	•	•	,	٠		1	ı	296 414	253 683
Economic development	187,565		•		,		1	1	30 112		217,677	208,662
Public safety and justice	938,186	,	1	,	,	,	į		71100	ı	029 196	200,032
Public education	1.074,437	ı	1		r				ı	101 039	1175 /75	724,843
Human support services	1,618,030	,	ı	142.038	69 353	ļ	25 196	8 306	1	101,030	1,17,473	505,616
Public works	136,041	,	1			189 840	007107	060,0		•	235 000	2,020,303
Receiverships	510.562		1			1101101		•			0,00,070	511,405
Interest and charges	140 177		50 605			15 402		•			200,010	106,006
Transfers to other funds	359.700		22,042	84 000		13,400			43,62/		260,915	231,012
Total expenditures	5 249 437	50.675	50905	226,038	00 353	208 338	26.100	202 0	70 720	101	443,700	312,542
	1010171	0.0,02	24,042	050,022	55,573	203,333	23,190	8,390	13,139	101,038	6,061,832	5,617,364
OPERATING EXCESS (DEFICIENCY)	302,736	58,165	23,204	325	31,943	53,729	40,706	25	25,778	(9,566)	527,045	780,736
Capital Sources (uses):												
Capital acquisitions		•	(815,534)	•	1	(104,940)	(159,450)	(3,572)	(243)	,	(1.083.739)	(668.600)
Capital contributions	•	į	183,614	•					, '	,	183,614	132,224
Interest	1	1	7,153	1		1	ı	,	,	ı	7,153	8,075
Lease inceptions and asset sales		517,829	5,613	1				1	•	t	523,442	11,871
Bond proceeds	617,977	(513,675)	65,000	•		•			,		169,302	189,352
Debt payments	(725,956)		. 6	i	•	(6,900)			1	1	(732,856)	(291,875)
Total capital uses	(138,073)	4 154	69,021			278	1150 4501	1023 67	-		(68,774)	(152,913)
	(2000)	1,17.	(207,007)			(111,302)	(139,430)	(2/5,5)	(243)		(1,001,858)	(//1,866)
NET EXCESS (DEFICIENCY)	56,684	62,319	(461,929)	325	31,943	(57,833)	(118,744)	(3,547)	25,535	(9,566)	(474,813)	8,870
Reclassification to GAAP basis	20,936	-	1	(226)	1	83,439	158,264	2,401	(26)	,	264,788	257.142
INCREASE (DECREASE)												
IN BALANCES	77,620	62,319	(461.929)	66	31.943	25.606	39 520	(1 146)	25 500	(999 0)	(210.025)	366 013
			(1111)	:				(4,140)	605,04	(005,5)	(670,017)	710,007
Balances at October 1 (restated)	484,625	970	458,430	3,275	271,661	300,816	233,228	7,959	33,897	81,297	1,876,158	1,360,342
Ralances at Santambar 30	377 278	000 63	(3 400)	7	100.000	20, 200						
	\$ 207,243	62,289	(3,499)	3,374	303,604	326,422	272,748	6,813	59,406	71,731	1,666,133	1,626,354

Exhibit G-5

FINANCIAL REPORTING ENTITY

SCHEDULE OF BUDGETARY BASIS EXPENDITURES

Cost Pederal Revenues Septembro Se				2001			2000		Diffe	rence
Section Control Revenues Section Secti								_	Better or	``
Someriegical Communication Secure 1975 Secure 2075		Cost	District	Federal	Cost	Revenue	Cost	Revenue	Amount	%
Taxes	General Revenues:									
Licenses and permits	Sovereign:									
Licenses and permits	Taxes	\$ -	3,316,379	-	3 316 379	821 % \$	3 127 840	807 %	100 520	6.0 %
Fire sand forfeits	Licenses and permits			_	, ,					
Macellaneous		_		-						(3.6)
Marcian San San San San San San San San San San San San San San San San San San San San San San			50,225	-	30,223	1.4	34,803	1.4	3,358	6.1
Other 214,838 - 214,838 5.3 152,385 4.7 32,255 Federal:			36 666		20.060	1.0	21 000	0.0		
Payment in lieu of taxes				-	•					21.7
Payment in lieu of taxes		-	214,030	-	214,838	5.5	182,585	4.7	32,253	17.7
Total general revenues				270.061	200 0 0 0					
Cost of Operating: General: Governmental direction 275,739 26,673 15,274 233,792 5.8 166,973 4.3 66,819 Economic development 187,565 25,845 77,219 84,501 2.1 79,734 2.1 4,767 Public safety and justice 938,186 10,552 13,138 914,496 22.7 895,420 23.1 19,076 Public education 1,074,437 693 107,334 966,410 23.9 739,265 19.1 227,145 Human support services 1,618,030 947,674 670,356 16.7 726,918 18.7 (55,652) Public works 274,114 50,729 3,100 220,285 5.5 244,180 6.3 (23,895) Receiverships 510,562 67,979 77,966 36,677 90, 185,229 4.8 179,448 Interest and charges 149,177 -	•								(65,320)	(15.0)
General: Governmental direction Governmental direction Economic development 187,565 25,845 77,219 84,501 2.1 79,734 2.1 4,767 Public safety and justice 938,186 10,552 13,138 914,496 22.7 8855,420 23.1 19,076 Public calculation 1074,437 693 107,334 966,410 23.9 739,265 19,1 227,145 Human support services 1,618,030 - 947,674 670,356 116,7 726,918 18.7 (56,562) Public works 274,114 507,29 3,100 220,285 5,5 244,180 6,3 (23,895) Receiverships 510,562 67,979 77,906 386,677 9,01 185,229 4.8 179,448 Interest and charges 149,177 - 149,177 3,7 175,058 4,5 (25,881) Transfers 359,700 86,858 - 272,842 6.8 173,642 4,5 99,200 Special Revenue: General direction 20,675 78,840 - Seneral directio	Total general revenues		3,6/1,13/	370,061	4,041,198	100.0	3,877,059	100.0	164,139	4.2
Economic development 187,565 25,845 77,219 84,501 2.1 79,734 2.1 4,767	Cost of Operating:	•								
Economic development	General:									
Economic development 187,565 25,845 77,219 84,501 2.1 79,734 2.1 4,767 Public safety and justice 938,186 10,552 13,138 914,496 22.7 895,420 23.1 19,076 Public education 1,074,437 693 107,334 966,410 23.9 793,265 19.1 227,145 Human support services 1,618,030 - 947,674 670,356 16.7 726,918 18.7 (56,562) Public works 274,114 50,729 3,100 220,285 5.5 244,180 6.3 (23,895) Receiverships 510,562 67,979 77,906 364,677 9.0 185,229 4.8 179,448 Interest and charges 149,177 - 149,177 3.7 175,058 4.5 (25,881) Transfers 359,700 86,858 - 277,842 6.8 173,642 4.5 99,200 Special Revenue: Ceneral direction 20,675 78,840 - (32,5) - (202) - (123) Transfers Lottery and games 226,038 226,363 - (325) - (202) - (123) Transfers Expendable 99,353 131,296 - (31,943) (0.8) (50,999) (1.3) 19,056 Component Units: Water and Sewer 205,335 259,064 - (33,743) (0.8) (50,999) (1.3) 19,056 Component Units: Water and Sewer 205,335 259,064 - (53,729) (1.3) (45,662) (1.2) (8,067) Convention Center 25,196 65,902 - (40,706) (1.0) (46,134) (1.2) 5,428 Sports Commission 8,396 8,421 - (25) - (13) - (12) Housing Finance 73,739 (61,37 33,380 (25,778) (0.6) (4,522) (0.1) (21,256) University 101,038 80,552 10,920 9,566 0.2 8,567 (29,999 Nct cost of operating 6,147,280 1,185,904 1,285,945 (25,778) (0.6) (4,522) (0.1) (21,256) University (101,038 80,552 10,920 9,566 0.2 8,567 (20,999 1,30) (25,385) (25,3	Governmental direction	275,739	26,673	15 274	233 792	5.8	166 073	12	66 910	40.0
Public safety and justice 938,186 10,552 13,138 914,496 2.7 895,420 23.1 19,076 Public education 1,074,437 693 107,334 966,410 23.9 739,265 19.1 227,145 11.1 10,076 Public education 1,074,437 693 107,334 966,410 23.9 739,265 19.1 227,145 11.1 10,076 10,0	Economic development									
Public education 1,074,437 693 107,334 966,410 23.9 739,265 19.1 227,145 Hurran support services 1,618,030 - 947,674 670,356 16.7 726,918 18.7 (56,562) Public works 274,114 50,729 3,100 220,285 5.5 244,180 6.3 (23,895) Receiverships 510,562 67,979 77,906 364,677 9.0 185,229 4.8 179,448 Interest and charges 149,177 - 149,177 3.7 175,058 4.5 (25,881) Transfers 359,700 86,585 - 272,842 6.8 173,642 4.5 99,200 Special Revenue: General direction 20,675 78,840 - (58,165) (1.4) (57) - (58,108) Enterprise: Lottery and games 226,038 226,363 - (325) - (202) - (123) Trust: Expendable 99,353 131,296 - (31,943) (0.8) (50,999) (1.3) 19,056 Component Units: Water and Sewer 205,335 259,064 - (53,729) (1.3) (45,662) (1.2) (8,067) Convention Center 25,196 65,902 - (40,706) (1.0) (46,134) (1.2) 5,428 Sports Commission 8,396 8,421 - (25) - (13) - (12) Housing Finance 73,739 66,137 33,380 (25,778) (0.6) (4,522) (0.1) (21,256) University 101,038 80,552 10,920 9,566 0,2 8,567 0,2 9999 Net cost of operating 6,147,280 1,185,904 (3,85,945) (25,778) (0.6) (4,522) (0.1) (21,256) CURRINT INCOME 6,147,280 1,185,904 (3,85,945) (1.5) (56,500) (1.8) (1	-	•			,				,	6.0
Human support services 1,618,030			,							2.1
Public works 274,114 50,729 3,100 220,285 5.5 244,180 6.3 (23,895) Roceiverships 510,562 67,979 77,906 364,677 9.0 185,229 4.8 179,448 Interest and charges 149,177 - 149,177 3.7 175,058 4.5 (25,881) Transfers 359,700 86,858 - 1272,842 6.8 173,642 4.5 99,200 Special Revenue: General direction 20,675 78,840 - (58,165) (1.4) (57) - (58,108) Enterprise: Lottery and games 226,038 226,363 - (325) - (202) - (123) Trust: Expendable 99,353 131,296 - (31,943) (0.8) (50,999) (1.3) 19,056 Component Units: Water and Sewer 205,335 259,064 - (53,729) (1.3) (45,662) (1.2) (8,067) Convention Center 25,196 65,902 - (40,706) (1.0) (46,134) (1.2) 5,428 Sports Commission 8,396 8,421 - (25) - (13) - (12) Housing Finance 73,739 66,137 33,380 (25,778) (0.6) (45,22) (0.1) (21,256) University 101,038 80,552 10,920 9,566 0.2 8,567 0.2 999 Nt. cost of operating 6,147,280 1,185,904 1,285,945 3,675,432 91.1 3,247,397 83.8 428,035 CURRENT INCOME 6,147,280 1,185,904 1,285,945 3,675,432 91.1 3,247,397 83.8 428,035 CURRENT INCOME 6,147,280 1,185,904 1,285,945 3,675,432 91.1 3,247,397 83.8 428,035 CURRENT INCOME 6,147,280 1,185,904 1,285,945 3,675,432 91.1 3,247,397 83.8 428,035 CURRENT INCOME 6,147,280 1,185,904 1,285,945 3,675,432 91.1 3,247,397 83.8 428,035 CURRENT INCOME 6,147,280 1,185,904 1,285,945 3,675,432 91.1 3,247,397 83.8 428,035 CURRENT INCOME 6,147,280 1,185,904 1,285,945 3,675,432 91.1 3,247,397 83.8 428,035 CURRENT INCOME 6,147,280 1,185,904 1,285,945 3,675,432 91.1 3,247,397 83.8 428,035 CURRENT INCOME 6,147,280 1,185,904 1,285,945 3,675,432 91.1 3,247,397 83.8 428,035 CURRENT INCOME 6,147,280 1,185,904 1,285,945 3,675,432 91.1 3,247,397 83.8 428,035 CURRENT INCOME 6,147,280 1,185,904 1,285,945 3,675,432 91.1 3,247,397 83.8 428,035 CURRENT INCOME 6,147,280 1,185,904 1,285,945 3,675,432 91.1 3,247,397 83.8 428,035 CURRENT INCOME 6,147,280 1,185,904 1,285,945 3,675,432 91.1 3,247,397 83.8 428,035 CURRENT INCOME 6,147,280 1,185,904 1,285,945 3,675,432 91.1 3,247,397 83.8 428,035 CURRENT INCOME 6,147,280 1,185,904 1,285,945 3,67			0,5	,			,			30.7
Receiverships \$10,562 67,979 77,906 364,677 9.0 185,229 4.8 179,448 Interest and charges 149,177 - - 149,177 3,7 175,058 4.5 (25,881) Transfers 359,700 86,858 - 272,842 6.8 173,642 4.5 99,200 Special Revenue: General direction 20,675 78,840 - (58,165) (1.4) (57) - (58,108) Enterprise: Lottery and games 226,038 226,363 - (325) - (202) - (123) Trust: Expendable 99,353 131,296 - (31,943) (0,8) (50,999) (1,3) 19,056 Component Units: Water and Sewer 205,335 259,064 - (31,943) (0,8) (50,999) (1,3) 19,056 Component Units: Value and Sewer 20,335 259,064 - (31,943) (0,8) (50,999) (1,3) 19,056	**		50.720							(7.8)
Interest and charges							,			(9.8)
Transfers 359,700 86,858 - 272,842 6.8 173,642 4.5 99,200 Special Revenue: General direction 20,675 78,840 - (58,165) (1.4) (57) - (58,108) Enterprise: Lottery and games 226,038 226,363 - (325) - (202) - (123) Trust: Expendable 99,353 131,296 - (31,943) (0.8) (50,999) (1.3) 19,056 Component Units: Water and Sewer 205,335 259,064 - (53,729) (1.3) (45,662) (1.2) (8,067) Convention Center 25,196 65,902 - (40,706) (1.0) (46,134) (1.2) 5,428 Sports Commission 8,396 8,421 - (25) - (13) - (12) Housing Finance 73,739 66,137 33,80 (25,778) (0.6) (4,522) (0.1) (21,256) University 101,038 80,552 10,920 9,566 0.2 8,567 0.2 999 Net cost of operating 6,147,280 1,185,904 1,285,945 3,675,432 91.1 3,247,397 83.8 428,035 CURRENT INCOME 6,147,280 4,857,041 1,656,006 365,766 (8.9) 629,662 16.3 (263,896) Cost Investing (Financing): Fixed assets 1,083,739 623,098 183,613 277,028 6.9 485,363 12.6 (208,335) Net cost of investing 1,816,595 792,400 183,613 840,582 20.8 587,886 15.2 252,666 FINANCIAL FLOWIN 7,963,875 5,649,441 1,839,619 (474,816) (11.8) 41,776 1.1 (516,592) Reclassification 6 GAAP Basis: Employee benefits 20,936 20,936 0.5 (13,968) (0.4) 34,904 Depreciation (311,555) (3) - 264,791 6.6 264,585 6.8 3,620 Long term debt 6,802 6,802 0.2 71,821 1.9 (65,019) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712)			67,979	77,906	,		,			96.9
Special Revenue: General direction 20,675 78,840 - (58,165) (1.4) (57) - (58,108) Enterprise: Lottery and games 226,038 226,363 - (325) - (202) - (123) Trust: Expendable 99,353 131,296 - (31,943) (0.8) (50,999) (1.3) 19,056 Component Units: Water and Sewer 205,335 259,064 - (53,729) (1.3) (45,662) (1.2) (8,067) Convention Center 25,196 65,902 - (40,706) (1.0) (46,134) (1.2) 5,428 Sports Commission 8,396 8,421 - (25) - (13) - (12) (13) - (12) - (12) Housing Finance 73,739 66,137 33,380 (25,778) (0.6) (45,22) (0.1) (21,256) University 101,038 80,552 10,920 9,566 0.2 8,567 0.2 999 Net cost of operating 6,147,280 1,185,904 1,285,945 3,675,432<	2		-	=			,			(14.8)
Ceneral direction 20,675 78,840 - (58,165) (1.4) (57) - (58,108)		339,700	86,858	-	272,842	6.8	173,642	4.5	99,200	57.1
Enterprise: Lottery and games		00.795	50.010							
Lottery and games 226,038 226,363 - (325) - (202) - (123)		20,675	78,840	-	(58,165)	(1.4)	(57)	-	(58,108)	-
Trust: Expendable 99,353 131,296 - (31,943) (0.8) (50,999) (1.3) 19,056 Component Units: Water and Sewer 205,335 259,064 - (53,729) (1.3) (45,662) (1.2) (8,067) Convention Center 25,196 65,902 - (40,706) (1.0) (46,134) (1.2) 5,428 Sports Commission 8,396 8,421 - (25) - (13) - (12) Housing Finance 73,739 66,137 33,380 (25,778) (0.6) (4,522) (0.1) (21,256) University 101,038 80,552 10,920 9,566 0.2 8,567 0.2 999 Net cost of operating 6,147,280 1,185,904 1,285,945 3,675,432 91.1 3,247,397 83.8 428,035 CURRENT INCOME 6,147,280 4,857,041 1,656,006 365,766 (8.9) 629,662 16.3 (263,896) Cost of Investing (Financing): Fixed assets 1,083,739 623,098 183,613 277,028 6.9 485,363 12.6 (208,335) Long term debt 732,856 169,302 - 563,554 13.9 102,523 2.6 461,031 Net cost of investing 1,816,595 792,400 183,613 840,582 20.8 587,886 15.2 252,696 FINANCIAL FLOW IN 7,963,875 5,649,441 1,839,619 (474,816) (11.8) 41,776 1.1 (516,592) Reclassification to GAAP Basis: Employee benefits 20,936 - 20,936 0.5 (13,968) (0.4) 34,904 Depreciation (31,155) (3) - 31,152 (0.8) (38,935) (1.0) 7,783 Fixed assets 268,205 - 268,205 6.6 264,585 6.8 3,620 Long term debt 6,802 - 6,802 0.2 71,821 1.9 (65,019) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712)										
Expendable 99,353 131,296 - (31,943) (0.8) (50,999) (1.3) 19,056 Component Units: Water and Sewer 205,335 259,064 - (53,729) (1.3) (45,662) (1.2) (8,067) (1.2) (2.2) (v e	226,038	226,363	-	(325)	-	(202)	-	(123)	(60.9)
Component Units: Water and Sewer 205,335 259,064 - (53,729) (1.3) (45,662) (1.2) (8,067) Convention Center 25,196 65,902 - (40,706) (1.0) (46,134) (1.2) 5,428 Sports Commission 8,396 8,421 - (25) - (13) - (12) Housing Finance 73,739 66,137 33,380 (25,778) (0.6) (4,522) (0.1) (21,256) University 101,038 80,552 10,920 9,566 0.2 8,567 0.2 999 Net cost of operating 6,147,280 1,185,904 1,285,945 3,675,432 91.1 3,247,397 83.8 428,035 CURRENT INCOME 6,147,280 4,857,041 1,656,006 365,766 (8.9) 629,662 16.3 (263,896) Cost of Investing (Financing): Fixed assets 1,083,739 623,098 183,613 277,028 6.9 485,363 12.6 (208,335) Long term debt 732,856										
Component Units: Water and Sewer 205,335 259,064 - (53,729) (1.3) (45,662) (1.2) (8,067) Convention Center 25,196 65,902 - (40,706) (1.0) (46,134) (1.2) 5,428 Sports Commission 8,396 8,421 - (25) - (13) - (12) Housing Finance 73,739 66,137 33,380 (25,778) (0.6) (4,522) (0.1) (21,256) University 101,038 80,552 10,920 9,566 0.2 8,567 0.2 999 Net cost of operating 6,147,280 1,185,904 1,285,945 3,675,432 91.1 3,247,397 83.8 428,035 CURRENT INCOME 6,147,280 4,857,041 1,656,006 365,766 (8.9) 629,662 16.3 (263,896) Cost of Investing (Financing): Fixed assets 1,083,739 623,098 183,613 277,028 6.9 485,363 12.6 (208,335) Long term debt 732,856		99,353	131,296	-	(31,943)	(0.8)	(50,999)	(1.3)	19,056	37.4
Convention Center 25,196 65,902 - (40,706) (1.0) (46,134) (1.2) 5,428 Sports Commission 8,396 8,421 - (25) - (13) - (12) Housing Finance 73,739 66,137 33,380 (25,778) (0.6) (4,522) (0.1) (21,256) University 101,038 80,552 10,920 9,566 0.2 8,567 0.2 999 Net cost of operating 6,147,280 1,185,904 1,285,945 3,675,432 91.1 3,247,397 83.8 428,035 CURRENT INCOME 6,147,280 4,857,041 1,656,006 365,766 (8.9) 629,662 16.3 (263,896) Cost of Investing (Financing): Fixed assets 1,083,739 623,098 183,613 277,028 6.9 485,363 12.6 (208,335) Long term debt 732,856 169,302 - 563,554 13.9 102,523 2.6 461,031 Net cost of investing 1,816,595 792,400 183,613 840,582 20.8 587,886 15.2 252,696 FINANCIAL FLOW IN 7,963,875 5,649,441 1,839,619 (474,816) (11.8) 41,776 1.1 (516,592) Reclassification to GAAP Basis: Employee benefits 20,936 - 20,936 0.5 (13,968) (0.4) 34,904 Depreciation (31,155) (3) - (31,152) (0.8) (38,935) (1.0) 7,783 Fixed assets 268,205 - 268,205 6.6 264,585 6.8 3,620 100 Fixed assets 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712)	*								•	
Convention Center 25,196 65,902 - (40,706) (1.0) (46,134) (1.2) 5,428 Sports Commission 8,396 8,421 - (25) - (13) - (12) Housing Finance 73,739 66,137 33,380 (25,778) (0.6) (4,522) (0.1) (21,256) University 101,038 80,552 10,920 9,566 0.2 8,567 0.2 999 Net cost of operating 6,147,280 1,185,904 1,285,945 3,675,432 91.1 3,247,397 83.8 428,035 CURRENT INCOME 6,147,280 4,857,041 1,656,006 365,766 (8.9) 629,662 16.3 (263,896) Cost of Investing (Financing): Fixed assets 1,083,739 623,098 183,613 277,028 6.9 485,363 12.6 (208,335) Long term debt 732,856 169,302 - 563,554 13.9 102,523 2.6 461,031	Water and Sewer	205,335	259,064	-	(53,729)	(1.3)	(45,662)	(1.2)	(8.067)	(17.7)
Sports Commission 8,396 8,421 - (25) - (13) - (12) Housing Finance 73,739 66,137 33,380 (25,778) (0.6) (4,522) (0.1) (21,256) University 101,038 80,552 10,920 9,566 0.2 8,567 0.2 999 Net cost of operating 6,147,280 1,185,904 1,285,945 3,675,432 91.1 3,247,397 83.8 428,035 CURRENT INCOME 6,147,280 4,857,041 1,656,006 365,766 (8.9) 629,662 16.3 (263,896) Cost of Investing (Financing): Fixed assets 1,083,739 623,098 183,613 277,028 6.9 485,363 12.6 (208,335) Long term debt 732,856 169,302 - 563,554 13.9 102,523 2.6 461,031 Net cost of investing Financing: 1,816,595 792,400 183,613 840,582 20.8 587,886 15.2 252,696	Convention Center	25,196	65,902	-	(40,706)	(1.0)				11.8
Housing Finance 73,739 66,137 33,380 (25,778) (0.6) (4,522) (0.1) (21,256) University 101,038 80,552 10,920 9,566 0.2 8,567 0.2 999 Net cost of operating 6,147,280 1,185,904 1,285,945 3,675,432 91.1 3,247,397 83.8 428,035 CURRENT INCOME 6,147,280 4,857,041 1,656,006 365,766 (8.9) 629,662 16.3 (263,896) Cost of Investing (Financing): Fixed assets 1,083,739 623,098 183,613 277,028 6.9 485,363 12.6 (208,335) Long term debt 732,856 169,302 - 563,554 13.9 102,523 2.6 461,031 Net cost of investing 1,816,595 792,400 183,613 840,582 20.8 587,886 15.2 252,696 FINANCIAL FLOW IN 7,963,875 5,649,441 1,839,619 (474,816) (11.8) 41,776 1.1 (516,592) Reclassification to GAAP Basis: Employee benefits 20,936 20,936 0.5 (13,968) (0.4) 34,904 Depreciation (31,155) (3) - (31,152) (0.8) (38,935) (1.0) 7,783 Fixed assets 268,205 - 268,205 6.6 264,585 6.8 3,620 Long term debt 6,802 6,802 0.2 71,821 1.9 (65,019) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712)	Sports Commission	8,396	8,421	_	(25)			-		(92.3)
University 101,038 80,552 10,920 9,566 0.2 8,567 0.2 999 Net cost of operating 6,147,280 1,185,904 1,285,945 3,675,432 91.1 3,247,397 83.8 428,035 CURRENT INCOME 6,147,280 4,857,041 1,656,006 365,766 (8.9) 629,662 16.3 (263,896) Cost of Investing (Financing): Fixed assets 1,083,739 623,098 183,613 277,028 6.9 485,363 12.6 (208,335) Long term debt 732,856 169,302 - 563,554 13.9 102,523 2.6 461,031 Net cost of investing 1,816,595 792,400 183,613 840,582 20.8 587,886 15.2 252,696 FINANCIAL FLOW IN 7,963,875 5,649,441 1,839,619 (474,816) (11.8) 41,776 1.1 (516,592) Reclassification to GAAP Basis: Employee benefits 20,936 20,936 0.5 (13,968) (0.4) 34,904 Depreciation (31,155) (3) - (31,152) (0.8) (38,935) (1.0) 7,783 Fixed assets 268,205 - 268,205 6.6 264,585 6.8 3,620 Long term debt 6,802 6,802 0.2 71,821 1.9 (65,019) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712)	Housing Finance	73,739	66,137	33,380	• /	0.6)		(0.1)	. ,	(470.1)
Net cost of operating CURRENT INCOME 6,147,280 1,185,904 1,285,945 3,675,432 91.1 3,247,397 83.8 428,035 COST of Investing (Financing): Fixed assets 1,083,739 623,098 183,613 277,028 6.9 485,363 12.6 (208,335) Long term debt 732,856 169,302 - 563,554 13.9 102,523 2.6 461,031 Net cost of investing FINANCIAL FLOW IN 7,963,875 792,400 183,613 840,582 20.8 587,886 15.2 252,696 FINANCIAL FLOW IN 7,963,875 5,649,441 1,839,619 (474,816) (11.8) 41,776 1.1 (516,592) Reclassification to GAAP Basis: Employee benefits 20,936 - - 20,936 0.5 (13,968) (0.4) 34,904 Depreciation (31,155) (3) - 268,205 6.6 264,585 6.8 3,620 Long term debt 6,802 - - 268,205	University	101,038					,			11.7
CURRENT INCOME 6,147,280 4,857,041 1,656,006 365,766 (8.9) 629,662 16.3 (263,896) Cost of Investing (Financing): Fixed assets 1,083,739 623,098 183,613 277,028 6.9 485,363 12.6 (208,335) Long term debt 732,856 169,302 - 563,554 13.9 102,523 2.6 461,031 Net cost of investing 1,816,595 792,400 183,613 840,582 20.8 587,886 15.2 252,696 FINANCIAL FLOW IN 7,963,875 5,649,441 1,839,619 (474,816) (11.8) 41,776 1.1 (516,592) Reclassification to GAAP Basis: Employee benefits 20,936 - 20,936 0.5 (13,968) (0.4) 34,904 Depreciation (31,155) (3) - 31,152 (0.8) (38,935) (1.0) 7,783 Fixed assets 268,205 - 268,205 6.6 264,585 6.8 3,620 Long term debt 6,802 - 6,802 0.2 71,821 1.9 (65,019) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712)	Net cost of operating									13.2
Cost of Investing (Financing): Fixed assets 1,083,739 623,098 183,613 277,028 6.9 485,363 12.6 (208,335) Long term debt 732,856 169,302 - 563,554 13.9 102,523 2.6 461,031 Net cost of investing 1,816,595 792,400 183,613 840,582 20.8 587,886 15.2 252,696 FINANCIAL FLOW IN 7,963,875 5,649,441 1,839,619 (474,816) (11.8) 41,776 1.1 (516,592) Reclassification to GAAP Basis: Employee benefits 20,936 20,936 0.5 (13,968) (0.4) 34,904 Depreciation (31,155) (3) - (31,152) (0.8) (38,935) (1.0) 7,783 Fixed assets 268,205 - 268,205 6.6 264,585 6.8 3,620 Long term debt 6,802 - 6,802 0.2 71,821 1.9 (65,019) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712)										
Fixed assets 1,083,739 623,098 183,613 277,028 6.9 485,363 12.6 (208,335) Long term debt 732,856 169,302 - 563,554 13.9 102,523 2.6 461,031 Net cost of investing 1,816,595 792,400 183,613 840,582 20.8 587,886 15.2 252,696 FINANCIAL FLOW IN 7,963,875 5,649,441 1,839,619 (474,816) (11.8) 41,776 1.1 (516,592) Reclassification to GAAP Basis: Employee benefits 20,936 - - 20,936 0.5 (13,968) (0.4) 34,904 Depreciation (31,155) (3) - (31,152) (0.8) (38,935) (1.0) 7,783 Fixed assets 268,205 - - 268,205 6.6 264,585 6.8 3,620 Long term debt 6,802 - - 6,802 0.2 71,821 1.9 (65,019) Total reclassification<				1,020,000	505,700	(0.2)	022,002		(203,890)	(41.9)
Long term debt 732,856 169,302 - 563,554 13.9 102,523 2.6 461,031 Net cost of investing 1,816,595 792,400 183,613 840,582 20.8 587,886 15.2 252,696 FINANCIAL FLOW IN 7,963,875 5,649,441 1,839,619 (474,816) (11.8) 41,776 1.1 (516,592) Reclassification to GAAP Basis: Employee benefits 20,936 20,936 0.5 (13,968) (0.4) 34,904 Depreciation (31,155) (3) - (31,152) (0.8) (38,935) (1.0) 7,783 Fixed assets 268,205 - 268,205 6.6 264,585 6.8 3,620 Long term debt 6,802 6,802 0.2 71,821 1.9 (65,019) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total recl	Ü. Ü									
Long term debt 732,856 169,302 - 563,554 13.9 102,523 2.6 461,031 Net cost of investing 1,816,595 792,400 183,613 840,582 20.8 587,886 15.2 252,696 FINANCIAL FLOW IN 7,963,875 5,649,441 1,839,619 (474,816) (11.8) 41,776 1.1 (516,592) Reclassification to GAAP Basis: Employee benefits 20,936 - - 20,936 0.5 (13,968) (0.4) 34,904 Depreciation (31,155) (3) - (31,152) (0.8) (38,935) (1.0) 7,783 Fixed assets 268,205 - 268,205 6.6 264,585 6.8 3,620 Long term debt 6,802 - - 6,802 0.2 71,821 1.9 (65,019) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712) Total reclassification 264,788 (3) - 264,791	Fixed assets	1,083,739	623,098	183,613	277,028	6.9	485,363	12.6	(208,335)	(42.9)
Net cost of investing FINANCIAL FLOW IN 1,816,595 792,400 183,613 840,582 20.8 587,886 15.2 252,696 FINANCIAL FLOW IN 7,963,875 5,649,441 1,839,619 (474,816) (11.8) 41,776 1.1 (516,592) Reclassification to GAAP Basis: Employee benefits 20,936 - - 20,936 0.5 (13,968) (0.4) 34,904 Depreciation (31,155) (3) - (31,152) (0.8) (38,935) (1.0) 7,783 Fixed assets 268,205 - - 268,205 6.6 264,585 6.8 3,620 Long term debt 6,802 - - 6,802 0.2 71,821 1.9 (65,019) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712)	Long term debt	732,856	169,302	-	563,554	13.9	102,523	2.6		449.7
FINANCIAL FLOW IN 7,963,875 5,649,441 1,839,619 (474,816) (11.8) 41,776 1.1 (516,592) Reclassification to GAAP Basis: Employee benefits 20,936 - - 20,936 0.5 (13,968) (0.4) 34,904 Depreciation (31,155) (3) - (31,152) (0.8) (38,935) (1.0) 7,783 Fixed assets 268,205 - - 268,205 6.6 264,585 6.8 3,620 Long term debt 6,802 - - 6,802 0.2 71,821 1.9 (65,019) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712)	Net cost of investing	1,816,595	792,400	183,613	840,582	20.8				43.0
Employee benefits 20,936 - - 20,936 0.5 (13,968) (0.4) 34,904 Depreciation (31,155) (3) - (31,152) (0.8) (38,935) (1.0) 7,783 Fixed assets 268,205 - - 268,205 6.6 264,585 6.8 3,620 Long term debt 6,802 - - 6,802 0.2 71,821 1.9 (65,019) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712)	FINANCIAL FLOW IN	7,963,875	5,649,441	1,839,619	(474,816)	(11.8)				(1236.6)
Employee benefits 20,936 - - 20,936 0.5 (13,968) (0.4) 34,904 Depreciation (31,155) (3) - (31,152) (0.8) (38,935) (1.0) 7,783 Fixed assets 268,205 - - 268,205 6.6 264,585 6.8 3,620 Long term debt 6,802 - - 6,802 0.2 71,821 1.9 (65,019) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712)	Reclassification to CAAD Resis.					·				
Depreciation (31,155) (3) - (31,152) (0.8) (38,935) (1.0) 7,783 Fixed assets 268,205 - - 268,205 6.6 264,585 6.8 3,620 Long term debt 6,802 - - 6,802 0.2 71,821 1.9 (65,019) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712)		20.026			20.000	0.4		A		
Fixed assets 268,205 - 268,205 6.6 264,585 6.8 3,620 Long term debt 6,802 - 6,802 0.2 71,821 1.9 (65,019) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712)	~ "		-	-				. ,		249.9
Long term debt 6,802 6,802 0.2 71,821 1.9 (65,019) Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712)	*		(3)	-		, ,		(1.0)	7,783	20.0
Total reclassification 264,788 (3) - 264,791 6.6 283,503 7.3 (18,712)		·	An	-				6.8	3,620	1.4
254,771 0.0 2653,505 7.5 (18,712)	ě		-					1.9	(65,019)	(90.5)
INCREASE (DECREASE)	total reclassification	264,788	(3)	-	264,791	6.6	283,503	7.3	(18,712)	(6.6)
	INCREASE (DECREASE)									
INBALANCES \$ 7,699,087 5,649,444 1,839,619 (210,025) (5.2) %\$ 325,279 8.4 %\$ (535,304)		\$_7,699,087	5,649,444	1,839,619	(210,025)	(5.2) % \$	325,279	8.4 %\$	(535,304)	(164.6) %

Exhibit G-6

GENERAL FUND

SCHEDULE OF CASH FLOWS Year ended September 30, 2001

(\$000s)

		2001	2000
Operating Activities:			
Cash receipts from taxes	s, licenses and fines	\$ 3,435,291	3,222,168
Cash receipts from payr		370,061	435,381
Cash receipts from oper		1,122,616	1,083,533
Cash receipts from custo	omers	174,211	290,938
Other cash receipts		214,813	182,942
Cash payments to vendo		(1,815,996)	(1,692,589)
Cash payments to emplo	•	(1,774,333)	(1,843,997)
Cash payments to welfar	re recipients	 (1,055,310)	(991,607)
Net cash provided		 671,353	686,769
Capital and Related Fina	ncing Activities:		
Payments of long term d	lebt (1)	(108,725)	(220,054)
Payments of interest and	charges (1)	(158,015)	(168,986)
Net cash used	,	 (266,740)	(389,040)
Nonconital Elizabeth A.	4°*4°	 	<u> </u>
Noncapital Financing Ac Proceeds of refunding be		(10.000	2 (22
-		617,977	2,689
Payments of refunded de		(584,979)	-
Payments of refunding of		(32,252)	-
Transfers from other fun	ids	86,858	69,450
Transfers to other funds		(125,030)	(51,976)
Transfers to component	units	(234,670)	(232,531)
Payments of funding inte	erest (1)	30,348	140,439
Receipts (payments) of i	nterfund loans (1)	(3,261)	5,966
Net cash used		 (245,009)	(65,963)
Investing Activities:			
Receipts of interest and	dividende (1)	20 002	21 577
Net cash provided	dividends (1)	 38,893	31,576
ret easi provided		 38,893	31,576
INCREASE IN CASH		198,497	263,342
Cash and Investments at	October 1	 743,369	480,027
Cash and Investments at	September 30	\$ 941,866	743,369
Reconciliation of Operati	ng Excess to		
Net Cash Provided by Op			
Excess of revenues over ex	_	349,716	452.005
Adjustments for nonoperation			453,095
Decrease (increase) in asset	• ,	200,760	211,059
	ıs.	4	
Receivables	41	(147)	198,963
Allowances for uncollect	ables	(78,254)	(45,791)
Inventories		2,781	825
Other current assets		(14,899)	(3,651)
Increase (decrease) in liabil	ities:		
Payables		84,330	(86,283)
Accrued liabilities		39,240	(6,778)
Deferred revenue		81,496	(33,517)
			(~~,~ 1 /
Other current liabilities		6,330	(1,153)